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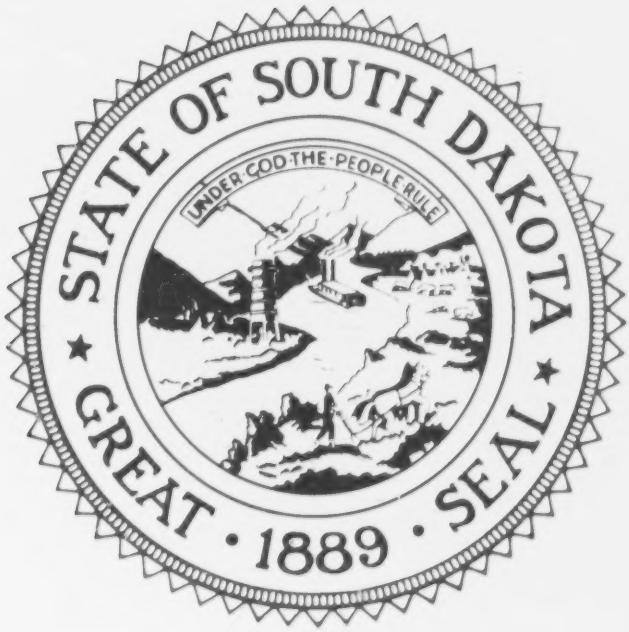

SOUTH DAKOTA
DEPARTMENT OF REVENUE

ANNUAL STATISTICAL REPORT FY 1986

SOUTH Dakota
Department of Revenue

OFFICE OF THE SECRETARY
R.F. Kneip Bldg.
700 N. Illinois
Pierre, South Dakota 57501-2276
Phone 605/773-3311

Governor George Mickelson
Members of the South Dakota Legislature
and
Citizens of South Dakota

Pursuant to SDCL 10-1-35, 10-1-36, and 6-9-2, I am pleased to submit the Fiscal Year 1986 Annual Statistical Report of the South Dakota Department of Revenue.

The annual report is prepared in an effort to provide you with the information relative to the value of property for the purposes of taxation for the current year. This report furnishes historical tax data on both the state and local levels, the source of state funds, the levy of tax by purpose, and the disposition of state levied taxes. In addition, the report provides an explanation of the various state taxes and presents an outline of the Department's organizational structure.

Sincerely,

Judith M. Payne

Judith M. Payne
Secretary of Revenue

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The data in Section VII of this report was compiled and presented by Mrs. Colleen Skinner, Property Tax Statistician.

The remainder of this report was compiled and edited by Dwight McElhaney, Management Analyst

This report was typed by Mrs. Rose Clark, Property Tax Statistician.

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SECTION I: THE DEPARTMENT OF REVENUE

The major function of the Department of Revenue is to collect and administer various taxes and license fees levied by the state and local governments. In order to do such as effectively and efficiently as possible, the Department has established five major goals. They are:

1. COMPLIANCE – – To use all available resources to insure that all taxpayers fully comply with the entire body of South Dakota tax laws;
2. UTILIZATION – – To insure efficient utilization of state funds through an expanded program of internal auditing and increased managerial supervision of all phases of Department administration;
3. IMPROVEMENT – – To aid improvement of South Dakota's tax laws by working with the executive and legislative branches to research all proposed modifications of South Dakota's tax laws;
4. EDUCATION – – To use all available resources of the Department to serve, assist, and educate South Dakota citizens with respect to the tax laws; and
5. COOPERATION – – To readily cooperate with other jurisdictions in all areas of tax administration.

During fiscal year 1984 the Department has continued several programs and activities designed to achieve the above goals. Some of these programs and activities are:

1. Development and continuation of an audit program which, through selective auditing, insures better compliance with South Dakota's tax laws;
2. The constant updating of the sales and use tax computer program to provide for more efficient processing of returns and reporting procedures;
3. The continued participation in a sales-ratio study in conjunction with the University of South Dakota for the purpose of monitoring the quality of assessment of real property (results from the sales-ratio study are used in a formula to determine state aid to education);
4. Continued participation in a soil survey program for the purposes of determining assessed values for agricultural land; and
5. Expanded programs of training, educating, and certification of property assessors and property tax administrators.

The Secretary of Revenue, appointed by the Governor, is the chief administrator of the Department of Revenue. The office of the Secretary provides effective management of the Department through budget controls and monitoring of activities to insure adherence to established objectives. The office of the Secretary designs and administers a staff support system that provides program management, budget controls, and administrative services for the Department. The office of the Secretary also provides the Governor, Legislature, and citizens of South Dakota with up-to-date information regarding various policies and programs of the Department of Revenue.

FIGURE I – 1
Department of Revenue Organizational Chart

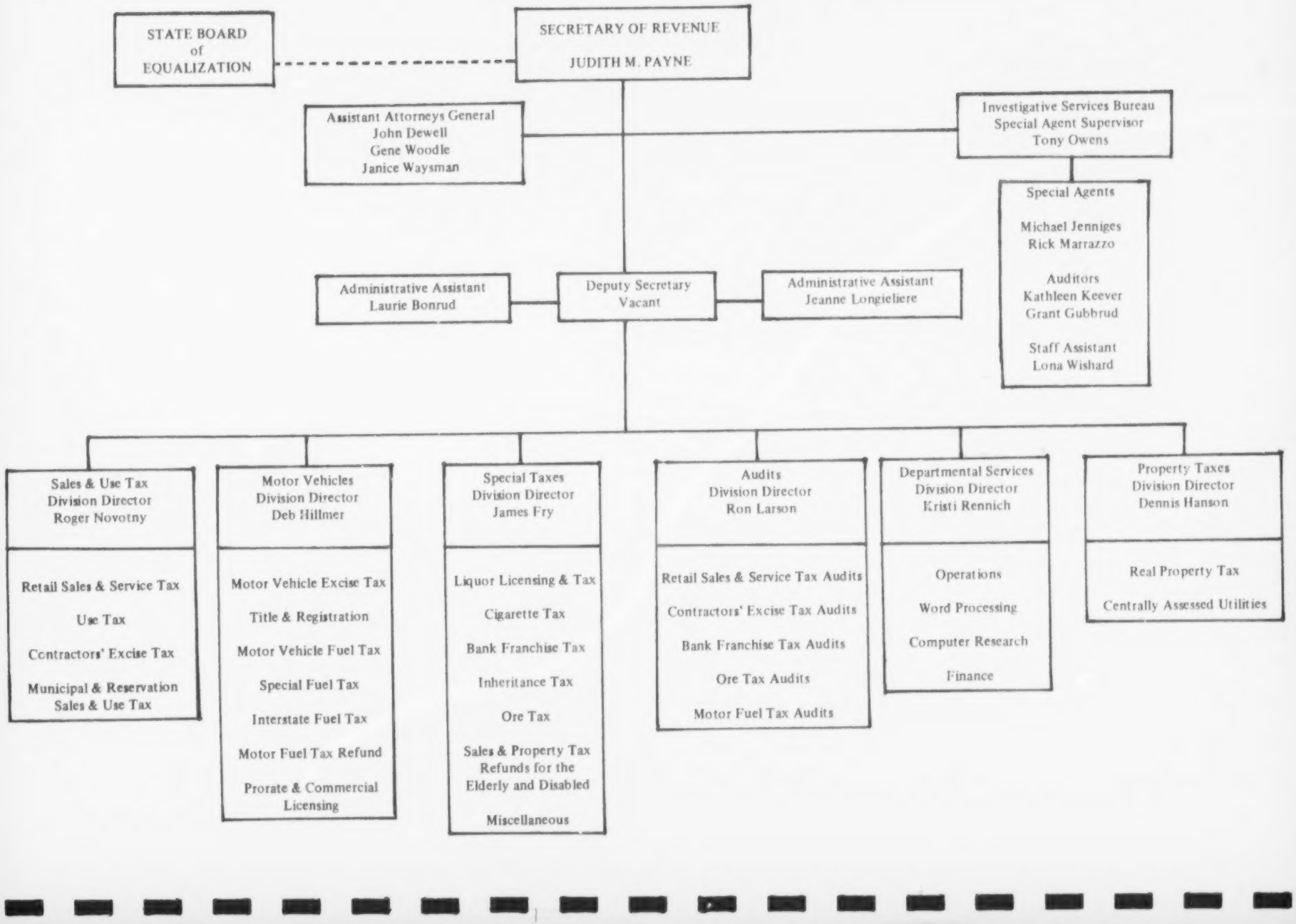


TABLE I–1
TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE

Division of Sales and Use Tax	Authority	Rate-Base	Description
Retail Sales and Service Tax	SDCL 10-45	4%	(License Required) Sales Tax applies on retailers gross receipts from all sales of tangible personal property and services not specifically exempted. Exemptions include but are not limited to sales to the state and its political subdivisions, certain agricultural products and motor vehicles, motor fuel, cigarettes, newspapers, labor on new construction and prescription drugs.
		3%	Tax applies to receipts from amusement devices and vending machines, except coin operated washers and dryers subject to special licensing.
		3%	Farm machinery and irrigation equipment; tax applies on the cash difference whenever a trade-in or exchange of used farm machinery is involved.
		2%	Tax applies to receipts resulting from oil and gas field services.
Use Tax	SDCL 10-46	4%	Use Tax is imposed on the privilege of the use, storage and consumption in this state of tangible personal property or services. Tax is imposed on persons using property, certain exemptions apply; property exempted if taxed under 10-45. Use tax license required.
		3% A 2% B	A. Farm machinery and irrigation equipment not taxed under 10-45. B. Property used in maintaining or operating any type of railroad company classified by 10-28.1.
Contractors' Excise Tax	SDCL 10-46B	1½%	Contractors' Excise Tax of 1½% is imposed on gross receipts of prime and subcontractors on realty improvement contracts performed for certain companies. Sales and use tax is applicable on construction materials.
	SDCL10-46A	2%	A contractors' excise tax of 2% is imposed on gross receipts of prime contractors on realty improvement contracts.
Municipal Contractors' Excise Tax	SDCL 10-46A and 10-52	½%	Municipal Contractors' Excise Tax imposed by city ordinance, administered by State Department of Revenue, tax in addition to state tax.
Contractors' Use Tax	SDCL 10-46-5	4%	Imposes use tax on contractors and sub-contractors who use tangible personal property in the performance of realty improvement contracts. Tax applies on the cost or fair market value of property, whichever is greater. MATERIALS USED IN PUBLIC CONTRACTS ARE TAXABLE. (See Contractors' Excise Tax)
Uniform Municipal Sales and Use Taxes	SDCL 10-52	No specific rate, rates vary from ¼%; ½%; 1; 1½; 2%; 2½% and 3%	Municipal sales and use tax imposed by city ordinance, administered by the State Department of Revenue, tax in addition to state tax. State exemptions apply. Farm and irrigation equipment and vending machines are occasionally exempted.
Reservation Sales, Use or Contractors' Excise Tax	SDCL 10-12-A	4% 1½% or 2%	The reservation sales, use and contractors' excise taxes are imposed by tribal ordinance and are identical to the state sales, use and contractors' excise tax.

TABLE I-1
TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE

Division of Motor Vehicles	Authority	Rate-Base	Description
Motor Vehicle Fuel Tax	SDCL 10-47-1 thru 10-47-82	.13/gallon - motor fuel .11/gallon - gasohol .06/gallon - aviation	A tax of thirteen cents per gallon or fraction thereof is imposed on all motor fuel sold or used in this state; except that the tax on motor fuel sold for use in aircraft shall be six cents per gallon. A tax of eleven cents per gallon or fraction thereof is imposed on all gasohol and alcohol fuel sold or used in this state with gasohol to contain a minimum of 10% alcohol. Said taxes shall be paid but once.
Use Fuel Tax	SDCL 10-48-1 thru 10-48-74	.13/gallon - diesel .11/gallon - LPG .04/gallon - aviation	A tax of thirteen cents per gallon is imposed on all special fuel sold or used in this state except that special fuel exempt from the tax by SDCL 10-48-3 and except liquefied petroleum gases which shall be taxed at the rate of eleven cents per gallon, and aviation fuel tax which shall be four cents per gallon. Said taxed shall be paid but once.
Interstate Fuel Use Tax	SDCL 10-49-1 thru 10-49-23	.13/gallon - diesel .11/gallon - LPG	The purpose of this chapter is to provide an additional method of collecting fuel taxes from interstate motor vehicle operators commensurate with their operations on South Dakota highways and to permit the Department of Revenue to suspend this collection as to transportation entering South Dakota from any other state where it appears that South Dakota highway fuel tax revenue and interstate hiway transportation moving out of South Dakota will not be unduly prejudiced thereby.

TABLE I–1
TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE

Division of Special Taxes	Authority	Rate-Base	Description
Cigarette Excise Tax	SDCL 10-5-3	23 cents cigarette stamps impressions	Imposed on all packs of 20 cigarettes which are applied by the and meter cigarette distributor prior to any sale to the retailers for resale.
Cigarette Excise Tax		29 cents cigarette stamps impressions	Imposed on all packs of 25 cigarettes which are applied by the and meter cigarette distributor prior to any sale to the retailers for resale.
Cigarette License Fee	SDCL 10-50-9	$150.00 annually or $ 75.00 semi-annually	Imposed on all applicants requesting a cigarette wholesalers or distributor's license, such licenses are required prior to the purchase and affixing of cigarette stamps and meter impressions.
Reservation Cigarette Excise Tax	SDCL 10-12A	23 cents per pack of twenty 29 cents per pack of twenty-five	The reservation cigarette excise tax is imposed by tribal ordinance and is identical to the state cigarette excise tax. The tax is collected by the state and a share reverted to the tribe.
Inheritance Tax	SDCL 10-40-2	1½% to 30%	Imposed on inheritances received by classified persons and others; based upon total estate less specified statutory exemptions. Spouses are totally exempt from inheritance tax.
Estate Tax	SDCL 10-40A	Unused Federal Credit	Imposed on estates in an amount equal to any unused Federal-State Death Tax Credit.
Bank Franchise Tax	SDCL 10-43-2, 3, 4	6% or $200.00 minimum	Imposed on all Banks and Financial Corporations, Small Loan Companies and Savings and Loan Companies on their net annual earnings in lieu of local and state personal property taxes.
Ore Tax	SDCL 10-39-24	2% of Gross Yield plus 8% of Net Income	Imposed on all companies severing precious metals within the state; based on the gross yield and net income from the sale of such metal. Producers severing less than 1000 ounces per year are exempt.
Coin Operated Laundromat	SDCL 10-45-5.1	$ 8.00 per unit and $10.00 per unit	Imposed on operators of coin operated laundromats and dry cleaning businesses which is in lieu of sales or use tax provisions. $10.00 per unit in cities of 1,000 population or over and all rural areas. $8.00 per unit in cities of of under 1,000 population.
Trading Stamp License Fee	SDCL 37-19-1	$50.00	Imposed annually on all trading stamp and coupon companies who wish to provide retailers with their products.
Energy Minerals Severance Tax	SDCL 10-39A	4½% ot taxable value	Imposed on the owners of energy minerals for the privilege of severing said minerals.
Low-Point Beer Occupational Tax	SDCL 35-5-3	$5.00 per bbl.	Imposed on all 31 gallon barrels of low-point (3.2) beer imported and received by all licensed beer wholesalers.
High-Point Beer Occupational Tax	SDCL 35-5-3	$8.30 per bbl.	Imposed on all 31 gallon barrels of high-point beer imported and received by all licensed beer and liquor wholesalers.
Conservation Tax	SDCL 10-39B	2.4 mills of taxable value	Imposed on the severance of all energy minerals and paid quarterly by the severor.

TABLE I-1
TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE

Division of Special Taxes (cont'd)	Authority	Rate-Base	Description
Amusement Machine Registration	SDCL 10-58	$12.00 per machine; $3.00 per machine (temporary	Imposed on all mechanical or electronic amusement devices offered to the public for use. Any device used exclusively at a fair may be registered for 30 days by paying a fee of $3.00. Devices manufactured before 1940 are exempt from the fee.
Distilled Spirits Occupational Tax	SDCL 35-5-3	$3.80 per gallon	Imposed on every gallon of distilled spirits imported and received by in-state licensed liquor wholesalers.
Light Wines and Diluted Beverage Tax	SDCL 35-5-3	$ .90 per gallon	Imposed on all light wines and diluted beverage containing 3.2 to 14% alcohol by weight imported and received by in-state licensed liquor wholesalers.
Other Wines and Diluted Beverage Tax	SDCL 35-5-3	$1.40 per gallon	Imposed on wines and diluted beverages except sparkling wines containing 14.1 to 20% alcohol by weight imported and received by in-state licensed liquor wholesalers.
Other Wines and Diluted Beverage Tax	SDCL 35-5-3	$2.00 per gallon	Imposed on wines and diluted beverages except sparkling wines containing 20.1 to 24% alcohol by weight imported and received by in-state licensed liquor wholesalers.
High-Point Beer, P.T.R. Tax	SDCL 35-5-21.3	$ .90 per bbl.	Imposed on every 31 gallon barrel of high-point beer imported by in-state licensed beer wholesalers and credited to the Commission on alcoholism.
Distilled Spirits and Liquor P.T.R. Tax	SDCL 35-5-21.3	$ .15 per gallon	Imposed on every gallon of distilled spirits and liquor wholesalers and credited to the Commission on alcoholism.
Low-Point Beer License Fee	SDCL 35-6-2	$500.00 - Brewer $400.00 - Wholesalers $150.00 - Off-sale $250.00 - On-Off sale $150.00 - Transfers	Imposed on all applicants requesting permission to operate as a malt beverage wholesaler or retailer, annual license and 50% of all fees retained at the local level.
Liquor License Fee (Other than retail)	SDCL 35-4-2	$4,000.00 - Distiller $5,000.00 - Wholesaler $ 25.00 - Solicitors $ 25.00 - Transporters $ 100.00 - Carriers $ 10.00 - Dispensers	Imposed on all applicants requesting permission to obtain and operate under the provision of any classified license listed in the area of distilled spirits and liquor.
Alcoholic Beverage 2% Purchase Price Tax	SDCL 35-5-6.1	2% of the purchase price paid for alocholic beverages	Imposed on all distilled spirits and wines imported and received by in-state licensed liquor wholesalers.

TABLE I–1
TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE

Division of Special Taxes (cont'd)	Authority	Rate-Base		Description
Retail Liquor License Fee	SDCL 35-4-2	Max Fees	City	These fees are maximum fees that may be assessed by the local governing board to any applicant requesting a retail liquor license to sell distilled spirits and liquor. All fees remain with the local governing board recommending the issuance of such licenses within their jurisdiction.
	Off-sale Package Liquor	$ 500.00	First Class	
	Off-sale Package Liquor	$ 400.00	Second Class	
	Off-sale Package Liquor	$ 300.00	Third Class	
	On-sale Retailer Liquor (New)	$1.00/person	First Class	
	On-sale Retailer Liquor	$1500.00	First Class	
	On-sale Retailer Liquor	$1200.00	Second Class	
	On-sale Retailer Liquor	$ 900.00	Third Class	
	On-sale Retailer Liquor (Sunday)	$ 200.00	All Classes	
	On-sale Retailer Liquor (Airport)	$ 250.00	All Classes	
	Off-sale Municipal Package	$ 500.00	All Classes	
	On-sale (wine)	$ 500.00	All Classes	
Alcohol Beverage Brand Registration Fee	SDCL 39-13-3	1st Label	2nd Label	
		$ 25.00	$ 10.00	Malt and Cereal Beverages and Wines
		$ 50.00	$ 15.00	Alcoholic Cordials, Liqueurs, Cocktails, etc.
		$100.00	$ 25.00	Distilled Spirits, Whiskeys, Gin, Rum, Brandy, Vodka, etc.
				Imposed on all brand labels requested to be registered and offered for sale by distillers, manufacturers, vintners and breweries importing products into the state.

TABLE I - 2

DISPOSITION OF REVENUES GENERATED BY TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE

TAX	DISPOSITION OF TAX REVENUES
Retail Sales and Service Tax Use Tax Contractors' Use Tax	All revenues from sales and use taxes are deposited into the state general fund.
Energy Minerals Severance Tax	The revenue generated by this severance tax is split between the state general fund and various county trust and agency accounts. One-half of the revenue collected pursuant to this tax is returned to the county in which the energy minerals were extracted or severed. The remaining one-half (½) of the revenue is deposited in the state general fund. If the energy development fund has a balance of less than $100,000 then one-sixth (1/6) of the revenue is deposited in that fund until the balance reaches $100,000.
Conservation Tax	The revenue collected pursuant to this tax is deposited into the state general fund.
Inheritance Tax	Ninety percent (90%) of all inheritance tax revenues are retained in the state general fund while the remaining ten percent (10%) is remitted to the appropriate counties having jurisdiction over the probate of the estate.
Cigarette Excise Tax Cigarette License Fee	The revenues from the cigarette excise tax and cigarette license fee are deposited into the state general fund.
Reservation Cigarette Excise Tax	Revenue from the reservation cigarette excise tax is credited to the reservation on a pro-rata basis based on the percentage of Indian population on the reservations. The state retains a pro-rata percentage of the reservation cigarette excise tax based on the percentage of non-Indian population on the reservation. Also one percent of the revenue credited to reservations is retained by the state as an administrative charge. The revenue retained by the state is deposited into the state general fund. The remaining revenue is then distributed to the tribal governments.
Bank Franchise Tax	The State Treasurer deposits twenty-six and two-thirds percent of the revenue from the bank franchise tax into the state general fund. The State Treasurer remits the remaining seventy-three and one-third percent to the county where the bank or financial institution paying the tax is located. An exception exists regarding banks organized pursuant to SDCL 51-16-40 to 51-16-44, inclusive. Ninety-five percent (95%) of the revenue derived from these taxpayers is deposited into the general fund and five percent (5%) to the county where the bank is located.
Ore Tax	Revenue from the ore tax is deposited into the state general fund.

TABLE 1 - 2

DISPOSITION OF REVENUES GENERATED BY TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE

TAX	DISPOSITION OF TAX REVENUES
Coin Operated Laundromat License Fee	The revenues collected from the coin operated laundromat fee are deposited into the state general fund.
Low-Point Beer Occupational Tax	The revenues collected pursuant to this tax are deposited into the state general fund.
High-Point Beer Occupational Distilled Spirits Occupational Tax; Light Wines and Diluted Beverage Tax; Other Wines and Diluted Beverage Tax	The State Treasurer remits thirty percent of the revenues for the tax; high-point beer and distilled spirits occupational taxes and wines and diluted beverage taxes to the municipalities. The remaining seventy percent of the revenues is deposited into the state general fund.
High-Point Beer P.T.R. Tax Distilled Spirits and Liquor P.T.R. Tax	The revenues from the high-point beer and distilled spirits and liquor taxes are deposited into the alcoholism prevention, treatment and rehabilitation fund, which is administered by the Division of Alcoholism.
Low-Point Beer License Fee	Fifty percent of the revenue from the low-point beer license fee is retained at the local level. The remaining fifty percent of the revenue is deposited into the general fund.
Liquor License Fee (Other than retail)	The revenue from the liquor license fee is disposed of in the same manner as the revenues from high-point beer and distilled spirits and liquor taxes and wines and diluted beverage taxes.
Retail Liquor License Fee	The revenue from the retail liquor license fee is retained by the local unit of government approving the licenses.
Alcohol Beverage Brand Registration Fee	The revenue from the alcohol brand registration fee is deposited into the state general fund.
Alcoholic Beverage 2% Purchase Price Tax	The revenues generated by the alcoholic beverage 2% purchase price tax are deposited into the state general fund.
Trading Stamp License Fee	The revenues collected from the trading stamp license fee are deposited into the state general fund.
Amusement Machine Registration	The revenue collected from the registration of mechanical or electronic amusement devices located within the boundaries of a municipality are collected by the Department of Revenue and remitted to the municipality in which the device is located. Revenue from devices located outside municipalities is deposited into the state general fund.

TABLE I - 2

DISPOSITION OF REVENUES GENERATED BY TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE

TAX	DISPOSITION OF TAX REVENUES
Motor Fuel Tax Use Fuel Tax Interstate Fuel Use Tax	The revenue generated by the motor vehicle fuel tax and use fuel tax are first deposited into the motor fuel tax fund. The Secretary of Revenue then transfers, an amount determined by the formula specified in SDCL 10-47-60.1 to the snowmobile trail fund, an amount equal to the aviation fuel tax revenue to the Aeronautic Commission, an amount sufficient to cover non-hiway users refunds into the non-hiway users fund, and one and one-half percent of the motor fuel tax account to the motor fuel administration account to cover expenses incurred in the administration of the motor and special fuel tax laws of this state. After the transfers to the Aeronautic Commission and non-highway users funds are made, the Secretary of Revenue then transfers 0.4% of the amount remaining in the motor fuel tax fund to the Division of Forestry and Parks. After the transfer to the Division of Forestry and Parks is made, the Secretary of Revenue transfers the amount remaining into the State Highway Fund.

TABLE I-3

South Dakota Department of Revenue Statement of Receipts

	FY 83	% Increase (Decrease) Over Previous Year	FY 84	% Increase (Decrease) Over Previous Year	FY 85	% Increase (Decrease) Over Previous Year	FY 86	% Increase (Decrease) Over Previous Year
Sales and Use Taxes – State[a/]	$173,552,550.25	(2.87)	$197,060,053.14	15.54	$199,874,385.14	1.43	$200,708,923.50	.42
Sales and Use Taxes – Cities & Reservations	28,935,699.39	9.83	37,498,670.37	29.59	50,348,360.76	34.27	50,975,294.41	1.25
Cigarette Tax – State	10,634,413.02	(3.73)	10,508,241.10	(1.91)	10,466,307.60	(.40)	14,738,281.13	40.82
Cigarette Tax @ Reservations	233,394.08	92.00	153,566.02	(34.20)	157,868.59	2.80	226,586.17	43.53
Cigarette License Fee	9,307.50	(.72)	8,777.50	(5.70)	8,255.00	(5.95)	8,552.50	3.6
Aviation Fuel Tax	448,917.42	18.67	453,596.83	1.04	477,669.57	5.31	496,515.82	3.95
Motor Fuel Dealers Tax	47,743,779.18	(2.90)	45,716,145.69	(4.25)	47,541,938.72	3.99	46,552,120.20	(2.08)
Special Fuel Users Tax	568,138.06	14.39	1,439,224.32	153.32	1,594,526.56	10.79	916,663.56	(42.51)
Special Fuel Dealers Tax	8,898,668.52	6.10	9,046,366.86	1.66	9,619,848.39	6.34	9,795,215.68	1.82
Interstate Fuel Users Tax	2,399,658.74	(3.84)	11,608.86	b/	1,913,148.09	c/	2,147,733.85	12.26
LPG/CNG Use Permit Fees	51,080.00	–	425,848.45	733.69	5,483.20	d/	–	–
Liquor License Fee	39,915.00	(10.75)	40,085.00	.43	34,935.00	(12.85)	50,415.00	44.31
Malt Beverage (3.2) Beer License Fee	179,917.50	139.44	199,160.00	10.70	174,602.50	(12.34)	167,832.50	(3.88)
Preventive Treatment & Rehabilitation High Point Beer Tax	300,111.39	6.93	311,078.32	3.65	304,214.44	(2.21)	307,324.85	1.02
Preventive Treatment & Rehabilitation Liquor Tax	186,340.51	(4.37)	186,254.30	(.05)	175,994.49	(5.51)	168,986.69	(3.98)
Alcohol Beverage Brand Registration Fee	62,060.00	1.23	63,430.00	2.21	71,510.00	12.74	70,800.00	(.99)
Low Point Beer Tax	898,356.49	8.38	865,540.39	(3.65)	708,750.61	(18.12)	664,196.39	(6.29)
High Point Beer Tax	2,466,841.20	6.68	2,553,715.06	3.52	2,503,520.63	(1.97)	2,526,073.12	.90
Liquor Tax	5,306,937.22	3.71	5,287,179.49	(.37)	5,052,033.12	(4.45)	4,915,472.44	(2.7)
Alcoholic Beverages 2% Purchase Price Tax	520,339.58	(4.45)	517,221.83	(.60)	494,731.03	(4.35)	491,925.14	(.57)
Bank Franchise Tax	7,309,937.38	88.57	19,332,825.83	164.47	15,924,699.48	(17.63)	23,617,298.60	48.31
Inheritance Tax	8,821,933.51	8.43	11,304,336.21	28.14	9,087,993.42	(19.61)	10,512,741.30	15.68
Ore Tax	4,823,012.39	(42.86)	7,353,723.84	52.47	3,564,679.43	(51.53)	3,793,369.51	6.42
Severance Tax	1,706,982.30	(.65)	1,557,224.16	(8.77)	1,731,450.50	(11.19)	1,726,487.59	(.29)
Conservation Tax	–	–	64,267.00	–	92,858.85	(44.49)	94,589.08	1.86
Coin Laundry License Fee	50,046.90	(1.47)	83,049.48	65.94	92,796.90	11.73	92,297.02	(.54)
Trading Stamp License Fee	150.00	(40.00)	150.00	.00	100.00	(33.33)	100.00	.00
Amusement	–	–	–	–	92,224.00	–	107,256.00	16.3
Controlled Substance	–	–	–	–	432.00	–	.00	(100.0)
Private Carline Tax	49,311.74	12.94	49,553.71	.49	.00	–	.00	–
Medicaid County Contributions	–	–	864,415.60	–	1,227,801.00	42.04	104,946.00 f/	–
Unified Judicial System	–	–	3,941,721.51	–	2,739,501.79	(30.50)	2,636,490.63	(3.76)
TOTAL	$306,197,799.47	(.86)	$356,897,030.87	16.56	$366,082,620.81 e/	2.57	$378,614,488.68 e/	3.42

a/ Includes contractor's excise tax.

b/ Program transferred to the Department of Public Safety 7/84

c/ Program transferred to the Department of Revenue

d/ Tax discontinued

e/ Does not include Motor Vehicle Licensing Receipts

f/ Discontinued 7/85

SECTION II: DIVISION OF DEPARTMENTAL SERVICES

The Division of Departmental Services was established by the Secretary of Revenue under the authority of SDCL 10-1-16. The Division of Departmental Services exists to serve the Secretary of Revenue and the five tax collecting and assessing Divisions within the Department of Revenue.

1. Legal services include conducting administrative hearings, providing legal advice to the Department, assistance in the drafting of proposed legislation, and handling court litigation that involves the Department.
2. Operation services include the recording and depositing of all incoming tax revenue, maintenance of computer files, and the accounting of all the physical assets of the Department.
3. Financial services include development of budgetary data, recording of Department financial transactions, and general insurance of fiscal responsibility with the Department.
4. Research services include development and review of statistical data and research involving legislation and regulations.
5. Internal audit services include auditing of Department programs and operations and recommendation of various improvements resulting from internal audits.

SECTION III: DIVISION OF AUDITS

SDCL 10-1-16 provides the authority for audits as a division within the Department of Revenue. Management of the Division is vested in the Director who is under the supervision of the Secretary of Revenue.

The purpose of the Division is to secure and maintain better control over payment of various taxes to the Department in order to support the delivery of vital governmental services to the people of South Dakota. It is primarily responsible, through audit verification of taxpayer records, for all revenues received by the Department according to the various laws, rules, and regulations of the state. The Division strives to: (1) efficiently audit the highest percent of businesses possible in order to promote voluntary compliance with the tax laws; (2) maximize statewide uniformity of taxation; (3) provide timely and accurate information to the Secretary of Revenue and the other tax collecting and assessing Divisions within the Department of Revenue.

During FY 1986 the Division completed 733 audits for an assessment of $4,517,345.

SECTION IV: DIVISION OF SALES AND USE TAX

The Division of Sales and Use tax administers and collects the taxes levied by SDCL 10-45, 10-46, 1046A, 10-46B and authorized by 10-52. SDCL 10-45 imposes a tax of four percent upon the gross receipts from all sales of tangible personal property and services. SDCL 10-46 imposes a tax of four percent of the value of any tangible personal property or services used, stored, rendered or otherwise consumed in South Dakota, provided the tax levied by SDCL 10-45 has not been paid. SDCL 10-46A imposes a 2% contractors' excise tax on the gross receipts of prime contractors resulting from realty improvement contracts. SDCL 10-46B imposes a 1½% contractors' excise tax on the gross receipts of all prime and subcontractors engaged in realty improvement contracts for certain railroad companies, telephone companies, telegraph companies, electric and gas companies, rural water supply companies, rural electric companies and municipal utility or telephone companies. SDCL 10-46A authorizes municipalities to impose a ½% contractors' excise tax which is administered by the Division, provided that the city does not impose a non-ad valorem tax provided for in SDCL 10-52. SDCL 10-52 authorized municipalities to levy a sales tax, which is administered and collected by the Division.

Management of the Division is vested in the Director, who is under the supervision of the Secretary of Revenue. In addition to the primary responsibilities of administration, collection, and reporting of state and city sales, use and contractor's excise tax, the Division also licenses all retailers, collects delinquent accounts and assists taxpayers in all areas of sales, use and contractor's excise tax. At this writing the Division has 37,000 sales, use and excise tax licenses on file.

TABLE IV – 1

Sales and Use Tax Collections Remitted to Municipalities and Indian Tribes

City or Tribe	Rate(s)	Adopted	FY 85 Remittance	FY 86 Remittance	% Increase (Decrease)
Lead	1%	4-72	$190,124.41	425,845.74	123.98%
Lennox	1%	1-74	70,661.57	66,511.26	-5.87%
Madison	1%	4-72	385,716.14	385,336.37	-0.10%
Marion	1%	7-80	46,923.54	43,775.45	-6.71%
Martin	1%	7-80	92,283.89	93,721.45	1.56%
Midland	1%	7-83	13,778.03	12,102.27	-12.16%
Mission	1%, 2%	11-73	73,265.79	131,866.85	79.98%
Mitchell	1%, 2%	1-77	2,079,845.57	2,190,511.18	5.32%
Monroe	1%	1-81	3,319.12	3,024.18	-8.89%
Murdo	1%	1-78	66,316.78	67,288.90	1.47%
New Underwood	2%	3-86	0.00	2,301.06	0.00%
Newell	1%	7-78	33,076.63	35,077.63	6.05%
Oacoma	1%	4-82	57,745.45	58,361.19	1.07%
Parker	1%	7-83	36,834.40	38,041.26	3.28%
Parkston	1%	10-79	2,716.95	2,067.01	-23.92%
Phillip	1%	4-76	108,530.30	99,346.76	-8.46%
Pierre	1%, 2%, 3%	1-77	1,195,960.76	1,235,650.94	3.32%
Presho	1%	7-78	46,976.01	41,113.56	-12.48%
Rapid City	2%, 2½%	5-72	10,607,095.98	10,644,798.27	0.36%
Redfield	1%	1-81	202,180.61	198,019.41	-2.06%
Roscoe	1%	1-79	24,798.33	24,111.76	-2.77%
Salem	1%	7-83	81,062.74	75,917.84	-6.35%
Scotland	1%	7-82	49,598.65	45,412.58	-8.44%
Sioux Falls	1%, 2%	1-74	18,489,375.57	18,330,863.69	-0.86%
Sisseton	1%	7-78	180,579.66	174,454.77	-3.39%
Spearfish	1%, 2%	10-71	566,309.87	687,354.83	21.37%
Springfield	1%	7-84	27,926.30	41,344.59	48.05%
Sturgis	1%, 2%	11-71	415,489.38	425,010.63	2.29%
Tea	1%	7-82	22,725.01	20,622.93	-9.25%
Toronto	1%	9-85	0.00	5,953.37	0.00%
Tyndall	1%	1-86	0.00	15,878.46	0.00%
Vermillion	1%, 2%	7-80	418,821.36	513,539.62	22.62%
Viborg	1%	4-80	37,350.36	38,338.12	2.64%
Wakonda	1%	1-82	18,152.72	14,879.89	-18.03%
Wall	1%, 2%	10-71	144,368.40	242,072.95	67.68%
Watertown	1%, 2%	1-78	1,690,331.56	1,720,663.10	1.79%
Waubay	1%	1-81	19,385.57	20,713.30	6.85%
Webster	1%	7-81	163,605.89	153,059.91	-6.45%
Wessington Springs	1%	7-78	72,421.80	72,455.16	0.05%
White River	1%	7-78	28,604.64	27,391.91	-4.24%
Whitewood	1%	7-76	19,921.70	20,308.49	1.94%
Willow Lake	1%	5-85	0.00	14,653.03	0.00%
Winner	1%	1-80	296,221.59	287,628.25	-2.90%
Woonsocket	1%	7-79	32,937.02	32,852.20	-0.26%
Worthing	1%	1-84	7,237.89	5,093.88	-29.62%
Yankton	1%	7-79	1,093,176.22	1,089,196.53	-0.36%
Pine Ridge	4%	12-70	262,355.58	284,052.11	8.27%
Cheyenne	4%	6-76	399,540.18	443,223.82	10.93%
Rosebud	4%	1-78	535,345.98	660,531.62	23.38%
TOTALS:			$50,348,360.76	$51,900,769.11	3.08%

NOTE: The above figures do not offer a valid comparison of economic activity among the various cities because of differing tax rates and tax bases. For further information, contact the City Auditor or the Department of Revenue.

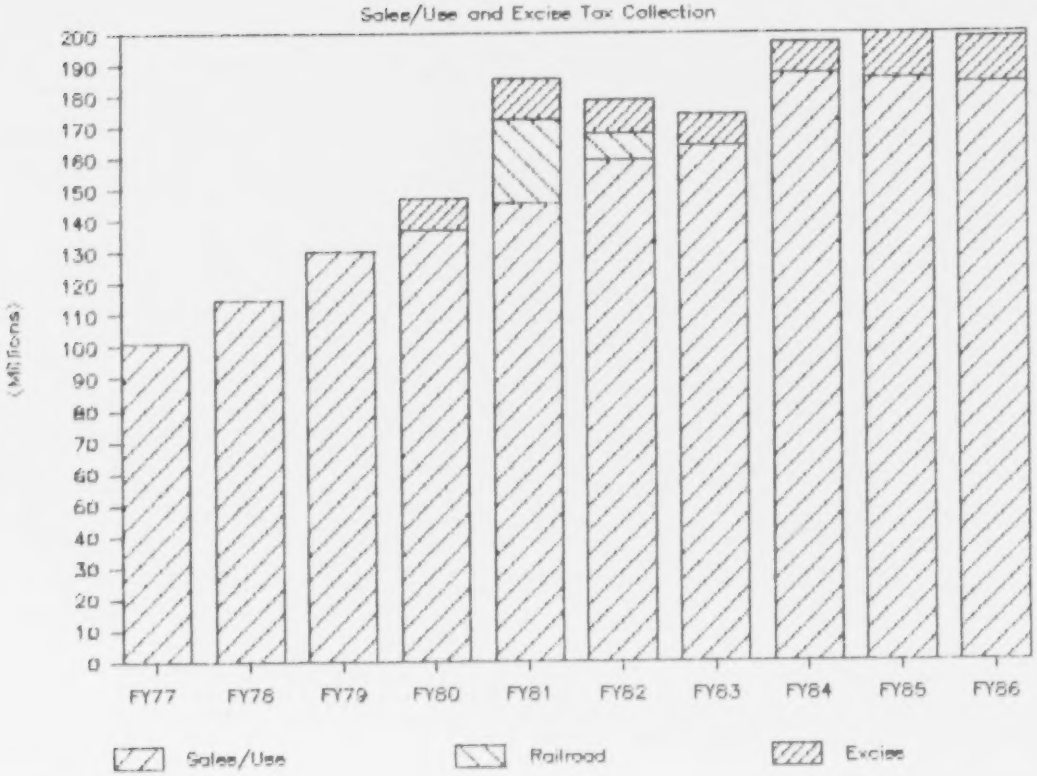
TABLE IV – 1

Sales and Use Tax Collections Remitted to Municipalities and Indian Tribes

ity or Tribe	Rate(s)	Adopted	FY 85 Remittance	FY 86 Remittance	% Increase (Decrease)
berdeen	1%, 1½%, 2½%	4-71	$3,511,035.52	$3,527,520.93	0.47%
lcester	1%	9-84	25,174.44	38,863.07	54.38%
lexandria	1%	11-84	12,357.26	24,610.75	99.16%
von	1%	9-84	24,332.31	35,211.67	44.71%
elle Fourche	1%, 2%, 3%	2-78	363,713.69	563,131.56	54.83%
elvidere	1%	1-85	713.38	4,113.19	476.58%
eresford	1%	7-77	124,467.43	115,209.36	-7.44%
ox Elder	1%, 2%	1-83	69,591.89	90,820.54	30.50%
randon	1%	4-77	86,647.67	83,927.78	-3.14%
ridgewater	1%	7-85	0.00	22,258.08	0.00%
ritton	1%	1-84	99,582.92	89,382.44	-10.24%
rookings	1%, 2%	1-82	1,123,609.60	1,126,520.59	0.26%
anistota	1%, 2%	7-79	39,289.56	36,215.61	-7.82%
anton	1%	4-77	154,189.69	146,625.01	-4.91%
enterville	1%	7-79	42,837.09	38,651.82	-9.77%
entral City	1%	7-75	7,161.56	7,546.49	5.37%
hamberlain	1%	4-79	204,117.70	211,894.73	3.81%
hancellor	1%	1-84	8,276.19	7,986.04	-3.51%
lark	1%	3-86	0.00	11,715.39	0.00%
lear Lake	1%	7-78	79,897.91	71,746.31	-10.20%
uster	2%, 3%	7-77	437,933.27	427,077.27	-2.48%
eSmet	1%, 2%	1-79	83,730.10	81,465.57	-2.70%
eadwood	1%, 2%, ¼%, 1½%, 2½%	4-70	307,336.65	378,454.50	23.14%
ell Rapids	1%	7-79	108,551.89	104,816.13	-3.44%
upree	1%	1-85	5,980.31	19,454.04	225.30%
dgemont	1%, 2%	4-74	72,341.80	74,070.36	2.39%
gan	½%	7-79	91.01	12.49	-86.28%
lk Point	1%	7-79	2,783.24	735.96	-73.56%
mery	1%	7-79	128.90	13.47	-89.55%
ureka	1%	7-85	0.00	57,001.16	0.00%
aith	1%	3-85	6,835.09	50,766.58	642.73%
landreau	1%	7-81	112,621.82	102,609.23	-8.89%
ort Pierre	1%, 2%	10-78	136,603.48	131,058.99	-4.06%
arretson	1%	3-84	25,467.66	31,855.69	25.08%
ettysburg	1%	5-85	0.00	98,687.71	0.00%
roton	1%	1-79	61,177.52	64,033.13	4.67%
arrisburg	1%	7-82	15,714.35	14,848.90	-5.51%
artford	1%	1-78	27,605.31	25,027.71	-9.34%
ermosa	1%	3-84	6,045.97	6,494.86	7.42%
ighmore	1%	10-79	68,279.10	66,133.80	-3.14%
ill City	1%, 2%	7-77	80,404.76	81,205.97	1.00%
osmer	1%	7-82	21,653.61	19,183.34	-11.41%
ot Springs	1%, 1½%, ½%	11-71	340,411.72	328,271.64	-3.57%
umboldt	1%	7-82	14,554.76	15,082.58	3.63%
urley	1%	7-82	15,084.13	18,078.35	19.85%
uron	1%, 2%	10-72	1,604,191.09	1,782,555.87	11.12%
pswich	1%	7-77	58,635.44	56,483.61	-3.67%
rene	1%	7-84	17,243.25	18,689.13	8.39%
roquois	1%	7-81	10,869.44	10,828.99	-0.37%
adoka	1%, 2%	1-77	61,820.25	64,996.21	5.14%
ennebec	1%	7-78	28,007.94	23,614.76	-15.69%
eystone	2%	7-72	117,788.09	114,352.43	-2.92%
imball	1%	1-81	42,409.68	43,577.34	2.75%
ake Andes	1%	7-84	26,942.87	34,202.17	26.94%
ake Preston	1%	1-81	41,115.55	38,737.73	-5.78%

FIGURE IV – 1

Sales/Use and Excise Tax Collection



SECTION V: DIVISION OF MOTOR VEHICLES

FUELS TAX SECTION

The Division of Motor Vehicles – Fuels Tax Section – operates under SDCL Chapters 10-47, 10-48 and 10-49; and is responsible for the collection of fuel taxes on motor and special fuels. In addition, the Division is responsible for the complete and comprehensive accounting of all revenue derived under these chapters.

The Division maintains jurisdiction over the licensing and bonding of motor and special fuel dealers and special fuel users who are controlled under the above statutes. Currently this includes more than 1800 licensees who deal in gasoline, gasohol, diesel fuel, heating fuels, and aviation fuels. Licensees are required to submit monthly reports and tax remittances which are checked for accuracy and then deposited into the proper motor fuel tax funds.

The Motor Fuel Tax Refund section processed 19,602 refund claims during FY 86 and approved payment of $4,363,355.00 in refunds to claimants. The average refund claim amounted to $222.00 and accounted for 9.3% of the total gasoline tax collected during FY 86 which totaled $46,683,673.00.

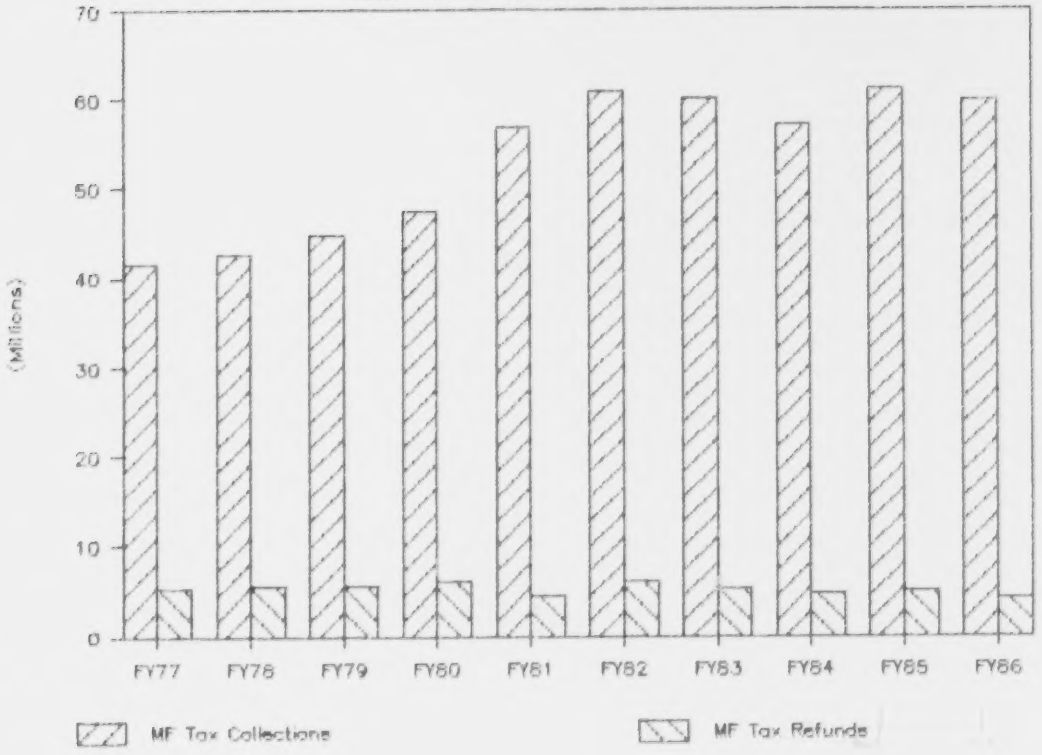
LICENSING SECTION

Motor Vehicle Licensing Receipts – Fiscal Year 1986

License Plate Fees – States' Share	$11,985,381.45
License Plate Fees – Counties' Share	8,502,445.29
Snowmobiles	80,840.00
Temporary Special Permits	8,838.00
Mobile Home Plates	21,420.00
Dealer Fees, Duplicate Dealer Plates	77,898.00
Non-Commercial Duplicate Plates	31,522.50
Commercial Duplicate License Plates	932.00
Title and Penalty Fees	469,552.00
Trailer ID Fees	9,478.62
Replacement Plate Fees	2,480.50
Motorcycle Safety Education Fees	53,989.50
Mobile Home Registration Fees – Counties' Share	484,710.31
Mobile Home Registration Fees – States' Share	85,537.41
Other Vehicle 3.0 Percent Registration Fees	15,399,892.44
Snowmobile 30 Initial Registration Fee	1,239.39
TOTAL RECEIPTS	$37,216,157.41

FIGURE V – 1

Motor Fuel Tax Collections and Refunds



The Secretary of Revenue, during the months of July and October, apportioned one-eighth of the motor fuel tax fund to the various county highway and bridge funds, pro-rata, according to the mileages of rural and star mail routes, vehicle registration and assessed valuation of all real property of the various counties. (Effective through December 31, 1985.)

TABLE V - 1

MOTOR FUEL TAX FUND DISTRIBUTION BY COUNTY HIGHWAY AND BRIDGE FUNDS
FOR THE FIRST HALF OF FISCAL YEAR 1986

County	Amount	County	Amount
Aurora	$37,129.56	Hutchinson	71,217.64
Beadle	105,424.24	Hyde	20,105.26
Bennett	22,238.24	Jackson	24,687.20
Beon Homme	50,006.40	Jerauld	24,331.70
Brookings	110,677.67	Jones	20,381.75
Brown	179,525.35	Kingsbury	55,970.82
Brule	39,065.03	Lake	63,238.74
Buffalo	7,978.90	Lawrence	78,130.07
Butte	46,293.45	Lincoln	89,861.42
Campbell	26,306.68	Lyman	37,485.05
Charles Mix	63,278.24	McCook	52,771.37
Clark	50,796.39	McPherson	46,214.44
Clay	57,629.81	Marshall	42,580.49
Codington	102,935.77	Meade	81,408.52
Corson	32,152.62	Mellette	21,685.24
Custer	35,944.57	Miner	37,840.55
Davison	90,493.42	Minnehaha	426,357.88
Day	62,093.25	Moody	50,954.39
Deuel	44,871.46	Pennington	276,141.18
Dewey	21,290.23	Perkins	56,800.32
Douglas	33,021.61	Potter	32,745.09
Edmunds	52,415.87	Roberts	70,111.66
Fall River	40,882.01	Sanborn	32,982.11
Shannon	14,417.33	Spink	77,932.57
Faulk	36,142.07	Stanley	24,410.71
Grant	68,768.68	Sully	31,481.12
Gregory	48,149.92	Tripp	60,868.77
Haakon	28,321.16	Todd	17,932.79
Hamlin	41,553.50	Turner	69,874.66
Hand	48,544.92	Union	71,454.65
Hanson	30,177.64	Walworth	43,370.48
Harding	30,770.13	Yankton	95,588.85
Hughes	69,716.66	Ziebach	14,022.33
		Total Distribution	$3,949,952.60

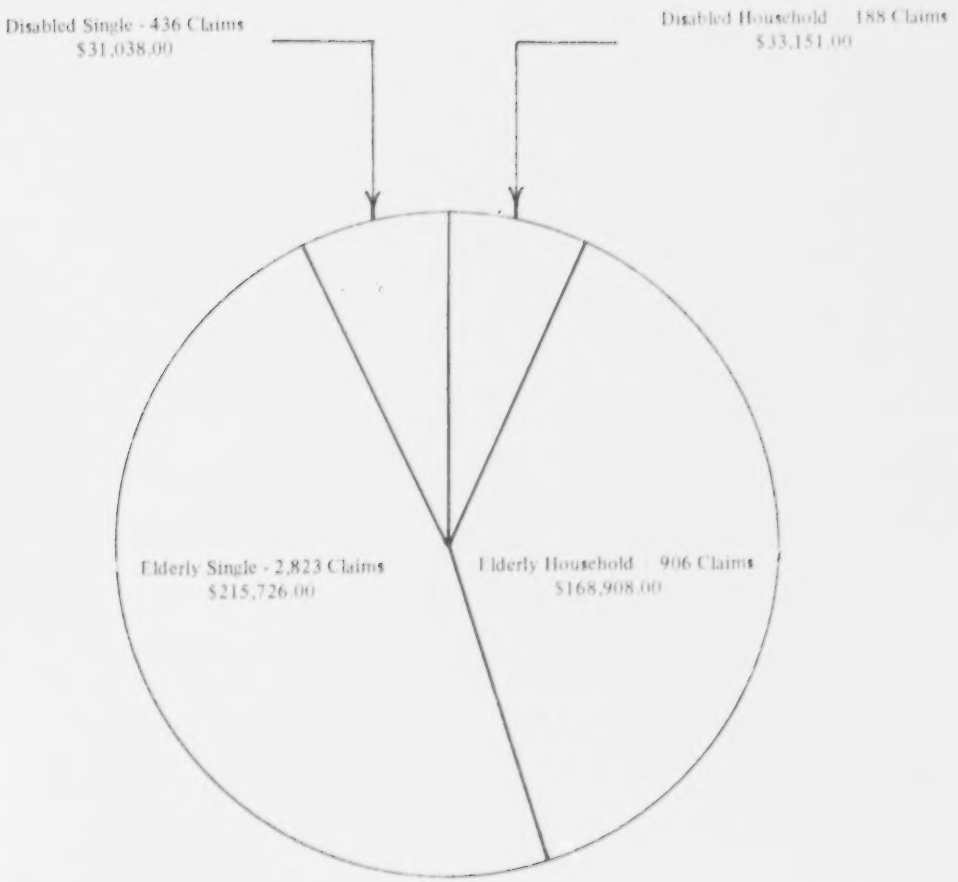
NOTE: Effective January 1, 1986, SDCL 10-47-60.2 was amended to repeal the distribution of state motor fuel tax revenues under (6) which transferred "the remaining one-eighth of the remaining cash balance to the county road and bridge fund."

SECTION VI: DIVISION OF SPECIAL TAXES

The Division of Special Taxes has the responsibility of administration of the following taxes, fees, or programs: cigarette excise tax; cigarette license fee; reservation cigarette excise tax; inheritance tax; bank franchise tax; ore tax; energy mineral severance tax; coin operated laundromat license fee; beer, wine and distilled spirits taxes; beer and liquor license fee; alcohol beverage brand registration fee; a sales tax refund program and a property tax refund program.

Sales or property tax refunds are granted to low-income senior citizens or disabled individuals based on income and size of household. The sales tax refund for individuals from single-member households ranges from $110.00 for income levels below $2,750 to $46.00 from income levels below $4,625. The sales tax refund for individuals from multiple-member households ranges from $220 for income levels below $5,500 to $74.00 for income levels below $7,375. The property tax refund for individuals from single-member households ranges from 35% of property taxes due or paid for income levels below $2,750 to 19% of property taxes due or paid for income levels below $4,625. The property tax refund for individuals from multiple-member households ranges from 55% of property taxes paid or due for income levels below $5,500 to 25% of property taxes paid or due for income levels below $7,365.

FIGURE VI – 1
Sales and Property Tax Refunds for the Elderly and Disabled



1986 Total Refunds $448,840.47

TABLE VI–1

SALES AND PROPERTY TAX REFUNDS FOR THE ELDERLY AND DISABLED BY COUNTY

FISCAL YEAR 1986

County	Number of Claims Receiving Refunds	Amount Refunded	County	Number of Claims Receiving Refunds	Amount Refunded
Aurora	26	2,905.00	Hutchinson	65	9,490.00
Beadle	131	11,711.00	Hyde	10	1,030.00
Bennett	32	3,627.00	Jackson	19	2,030.00
Bon Homme	76	8,412.00	Jerauld	39	3,869.00
Brookings	92	10,341.00	Jones	6	473.00
Brown	239	27,624.00	Kingsbury	53	5,199.00
Brule	43	4,050.00	Lake	95	10,475.00
Buffalo	6	1,059.00	Lawrence	71	6,684.00
Butte	40	3,657.00	Lincoln	83	8,388.00
Campbell	23	2,302.00	Lyman	25	2,707.00
Charles Mix	119	11,296.00	McCook	41	4,201.00
Clark	52	4,610.00	McPherson	68	6,917.00
Clay	43	4,583.00	Marshall	54	5,066.00
Codington	135	12,282.00	Meade	49	5,251.00
Corson	19	1,796.00	Mellette	13	1,395.00
Custer	30	3,421.00	Miner	42	5,019.00
Davison	159	13,957.00	Minnehaha	491	49,322.00
Day	104	11,445.00	Moody	57	5,932.00
Deuel	80	9,067.00	Pennington	254	26,561.00
Dewey	38	4,585.00	Perkins	41	3,751.00
Douglas	44	4,968.00	Potter	24	2,306.00
Edmunds	64	6,184.00	Roberts	148	15,407.00
Fall River	42	3,842.00	Sanborn	20	1,649.00
Shannon	153	16,163.00	Spink	59	5,051.00
Faulk	24	2,097.00	Stanley	11	1,757.00
Grant	75	7,493.00	Sully	5	591.00
Gregory	75	7,270.00	Todd	43	5,596.00
Haakon	10	1,008.00	Tripp	55	7,340.00
Hamlin	51	5,926.00	Turner	64	6,903.00
Hand	38	3,328.00	Union	62	5,796.00
Hanson	19	1,747.00	Walworth	56	5,557.00
Harding	3	323.00	Yankton	78	8,111.00
Hughes	55	4,608.00	Ziebach	12	1,312.00
			TOTAL	4,353	$448,823.00

SECTION VII: DIVISION OF SPECIAL TAXES – PROPERTY TAXES

SDCL 10-1-15 through 10-1-40, inclusive, enumerate various duties of the Secretary of Revenue relative to the fair and equitable administration of the property tax. To assist the Secretary of Revenue in those duties, under authority of SDCL 10-1-16, the Division of Property Tax was established.

The main duties of the Division are to provide assistance to local governments in administration of property taxes and to help insure that all assessments of property are fair and equitable and in compliance with the laws of South Dakota. The Division assists local governments by working with the directors of equalization and city assessors, providing field assistance in reappraisals of one or more classes of property, assisting in the appraisals of special properties, and providing data for the assessment of agricultural land based on its productive capacity. The Division helps to insure fair and equitable assessment of property by compiling and monitoring sales ratio data and training and certification of assessing officials throughout the state.

The Division monitors and checks local budget requests based on property tax revenue, and mill levy limitations. The Division also has the responsibility of assessing all railroad and utility property in the state.

The following is a brief step by step synopsis of the way in which property taxes (with the exception of centrally assessed properties) in South Dakota are determined.

Step A. The full and true value of all property in the state is determined by assessment on January 1.

Step B. Early in May each county Board of Equalization sets a percentage which will be the percent that taxable value will be of full and true value, not to exceed 60 percent. At that time the total taxable value in each taxing jurisdiction within the county will be determined.

Step C. The various taxing jurisdictions (county, school district, city, etc.) within the county submit their budgets to the county auditor. This is generally to be done by October.

Step D. Mill levies (within statutory limits) for each taxing jurisdiction are determined by dividing the budget by the taxable value within the taxing jurisdiction and multiplying the result by 1,000. For example if the full and true value of all property within a city is $10,000,000 and the County Board of Equalization determines that 40% of full and true value ($4,000,000) will be taxable value, and the city has a budget of $100,000, the mill levy is computed as follows:

taxable value = 40% x full and true value

taxable value = 40% x ($10,000,000) = $4,000,000

mill levy = (budget divided by taxable value) x 1000

mill levy = ($100,000 divided by $4,000,000) x 1000 = 25.00 mills

Step E. One mill is equal to 1/10 of a cent or 1/1000 of a dollar. Thus from the example in step D, city taxes are $2.50 per $100 of taxable value. For example, if a person has property with a full and true value of $30,000 his city taxes would be computed as follows:

taxable value - 40% x full and true value

taxable value = 40% x $30,000 = $12,000

taxes = taxable value x (mill levy divided by 1000)

taxes = $12,000 x 25/1000 = $300

Step F. Taxes are due on January 1, of the year following the assessment. One-half of the taxes must be paid by May 1 of the year following the assessment and the remaining half must be paid by November 1, of the year following the assessment. All property taxes are paid to the county treasurer.

EXPLANATION OF THE 1986 STATISTICS BY COUNTY
1986 TAXES PAYABLE IN 1987 ARE BASED ON TIIE 1986 VALUATION

SCHOOLS

1. Ag and non ag mill levies apply only to "general fund for school districts".
   Apply the ag levy against the ag valuation and the non ag levy against non ag valuation. * These levies include General Fund plus Capital Outlay and Special Education if a levy has been made for these. Due to differences in Adjustment and Bond levies for overlapping school districts, these have not always been included in the stated levies. (If the levy for bond is uniform over the whole school district, then it has been included.)
2. Taxes are the total for both ag and non ag amounts and also includes taxes for any district with a bond or adjustment levy.
   *Designates an overlap school district and taxable valuation has been adjusted for school purposes only.

CITIES AND TOWNS

This levy and tax is the total amount for city use only.

TOWNSHIPS

This valuation and tax is the total of all organized townships in the county. (There are eight counties that do not have any organized townships.)

COUNTY

This levy and tax is the total amount for county use only.

SECONDARY ROAD

This is applicable to unorganized townships only.

SUBDISTRICTS OF SOUTH DAKOTA CONSERVANCY DISTRICT

This is a special tax levied and used by the Subdistrict Conservancy Districts only. (Not all counties or part of counties participate.)

TELEPHONE OUTSIDE CORPORATE LIMITS

This carries a special levy and the tax from this goes into County General Fund. This is a tax paid by telephone companies.

SPECIAL ASSESSMENTS

Includes assessments such as sidewalks, curb and gutter, weed mowing, etc.

MOBILE HOMES

This valuation and tax is not included in the above figures, but the tax is apportioned as other taxes and considered as Other Revenue when setting up the budget.

To determine a total mill levy for any given district, you will need to add the ag and/or non ag levy for schools, city, county and any special levy that might apply to that area. In most instances, there will be an ag and non ag levy.

TABLE VII – 1
SUMMARIZATION OF VALUATIONS AND AMOUNT OF TAXES PAYABLE IN 1986
FOR PRINCIPLE CLASSIFICATIONS OF PROPERTY

REAL		TAXABLE VALUATION	TAXES LEVIED
Lands – – AG (1)		$2,837,224,254	$108,835,611.12
Lands – – NA (2)		599,715,246	29,515,370.59
Lots – – AG (3)		19,756,656	863,820.92
Lots – – NA (4)		2,738,463,813	181,316,539.76
	Sub-Total:	$6,195,159,969	$320,531,342.89
RAILROAD		10,812,840	560,822.10
TELEGRAPH		240,220	15,334.15
ELECTRIC LIGHT, POWER, ETC.		280,802,079	14,898,331.17
*TELEPHONE (Within)		106,237,612	7,079,580.94
	Sub-Total:	$6,593,252,720	$343,085,411.25
*TELEPHONE (Without)		45,997,387	1,985,684.48
SPECIAL ASSESSMENTS		– – –	3,166,337.94
	GRAND TOTAL:	$6,639,250,107	$348,237,433.67

SOURCE: The above figures were taken from the 1985 Recapitulation of the Tax List.

*This item is subject to a special levy, and is a direct post to County General.

The above valuations do not include any additional value due to the amending of 10-12-31.1 and 10-11-25, but the amount of additional taxes is included in the above figures for taxes levied.

TABLE VII – 2
LOCAL GOVERNMENT AD VALOREM TAX DOLLAR DISTRIBUTION

	Taxes levied in 1985 payable in 1986	Portion to each Entity out of $100
COUNTY (Includes Library, Secondary Road, Fire Fighting Purposes, Telephone Outside-General Fund)	$79,273,932.14	22.77
CITIES AND TOWNS	45,095,215.91	12.95
SCHOOLS	211,912,311.34	60.85
TOWNSHIPS	6,893,513.35	1.98
CONSERVANCY SUBDISTRICTS	1,226,517.05	0.35
*OTHER SPECIAL DISTRICTS	3,835,693.77	1.10
TOTAL:	$348,237,183.56	100.00

*Includes such districts as: Fire, Railroad Authority, Sanitary Sewer, Paving, etc.

TABLE VII-6 ..... STATE SUMMARY ..... COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	6,073,430,172	5,902,302,088
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	159,210,447	158,925,923
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	458,017,444	449,406,164
AG-AC	Land classified as agricultural without corporate limits, under commercial use.	117,711	227,775
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	3,654,878	4,091,550
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	26,676,284	26,603,171
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	5,426,807	5,481,247
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	52,103,581	53,502,088
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	1,408,221	1,358,411
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.	3,679,965	3,317,939
NA-C	Platted lots and acreages without corporate limits.	162,082,368	161,959,555
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	561,125,515	570,041,626
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	47,386,955	59,004,940
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	139,525,166	135,526,903
AG-D	City or town lots and acreages classified as agricultural.	15,935,659	15,911,960
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	1,924,993	2,015,370
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	4,441,152	4,218,475
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.	322,249	395,335
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.	686,883	811,823
NA-D	Lots and acreages in city or town.	573,092,715	570,831,158
NA-D1	Improvements and structures on city or town lots and acreages.	3,037,937,399	3,052,052,664
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	333,145,027	336,289,364
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	1,337,432,892	1,381,577,412
NA-M	Mineral Interests.	-	1,188,853
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.	268,718	238,406
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	2,115,262	2,362,164
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.	50,752	49,627
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.	264,202	169,116
NA-LS1	Improvements and structures within corporate limits on leased site land.	725,271	840,795
NA-LSO1	Improvements and structures without corporate limits on leased site land.	10,644,759	10,657,018
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	47,574,350	44,643,212
NA-LSO2	Improvements and structures without corporate limits on leased site land under commercial use.	21,837,652	18,522,404
	TOTAL (less exemptions)	13,082,245,449	12,974,524,536
	EXEMPTIONS	267,932,463	258,961,976

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	10,812,840	12,497,019
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	280,802,082	297,357,419
Telephone (within)	(SDCL 10-33)	106,237,612	107,247,670
Telegraph	(SDCL 10-34)	240,220	219,309
Telephone (without)		45,998,696	48,904,817

NOTE: Real estate valuation for Butte County is unavailable at printing time due to reassessment ordered by the State Board of Equalization.

OWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
TOTAL	xxxx 2,690,705,392		xxx	6,893,513.35

SCHOOLS[1]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON-AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]
TOTAL:		2,874,974,104	3,580,576,518			211,912,311.34

+OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
TOTAL:		2,844,374,304	xxxxxxxxx	45,095,215.91
Sub-Dist. Conservancy-Total:				1,226,517.05
Rur Fire Prot. Dist(34-31A-21)				472,116.11
Special Assessments:				3,166,511.04
COUNTY PURPOSES		xxxxxxxxxxxxxxx	MILL LEVY	TAXES
GENERAL		xxxxxxxxxxxxxxx		66,938,461.02
SNOW REMOVAL		xxxxxxxxxxxxxxx		1,940,284.09
CO. H. & B. RESERVE		xxxxxxxxxxxxxxx		4,028,036.05
COURTHOUSE JAIL BLDG.		xxxxxxxxxxxxxxx		1,794,967.29
AG BUILDING		xxxxxxxxxxxxxxx		20,581.38
HOSPITAL BUILDING		xxxxxxxxxxxxxxx		18,556.16
BOND REDEMPTION		xxxxxxxxxxxxxxx		151,752.01
		xxxxxxxxxxxxxxx		
		xxxxxxxxxxxxxxx		
		xxxxxxxxxxxxxxx		
		xxxxxxxxxxxxxxx		
SUB—TOTAL:		6,593,252,720		74,892,838.00
SECONDARY ROAD		1,058,173,024		1,772,461.85
FIRE FIGHT FUR(34-31-3)				553,401.10
RAILROAD AUTHORITY				17,518.79
AIRPORT Sanitary Districts				153,828.95
Paving Districts (43,435.42) — Ambulance Districts (52,030.17)				95,465.59
TELEPHONE(Outside)(Gen.)		45,997,387		1,985,684.48
COUNTY PURPOSE-TOTAL		xxxxxxxxxxxxxxxxxxxxxxxxx		79,470,998.76
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)				348,237,183.56

MOBILE HOMES

Number	24,799
Full & True Value	153,395,280
Taxable Value	68,198,301
Taxes	3,802,232.65

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	1.98 %
Schools:	60.85 %
Cities & Towns:	12.95 %
Subdistricts:	.35 %
Rural Fire Districts:	.14 %
Special Assessments:	.91 %
County:	22.82 %

STATE SUMMARY

COUNTY .....

TABLE VII-3 PROPERTY TAXES COLLECTED FROM ALL SOURCES
1984 TAXES COLLECTED IN 1985

	County	%	School	%	Township	%	Cities & Towns	%	Sub Dist Cons. Dist	%	Other Entities	%	Rural Fire Prot. Dist	%	Total	%
Aurora	677,781.04	96.1	945,620.25	96.4	76,525.31	97.0	127,879.54	96.7	6,224.46	96.0	–	–	–	–	1,834,030.60	96.3
Beadle	1,709,449.93	97.2	5,222,751.36	97.2	200,295.57	97.0	1,684,525.38	97.7	31,227.27	97.2	26,732.85	97.6	16,289.38	97.0	8,891,271.74	97.3
Bennett	623,191.36	90.9	802,178.66	90.6	15,938.75	93.5	63,672.57	89.9	–	–	–	–	–	–	1,504,981.34	90.7
Bon Homme	725,788.93	99.0	2,109,098.96	99.0	148,359.68	99.5	384,124.84	97.7	7,632.30	99.0	–	–	6,825.77	99.3	3,381,560.48	98.9
Brookings	1,796,322.38	94.9	6,991,630.61	94.9	250,449.03	93.1	926,150.43	95.8	18,279.61	94.2	–	–	–	–	9,982,832.06	95.0
Brown	3,756,495.00	97.8	10,821,584.00	97.8	333,398.00	97.6	3,621,044.00	98.0	70,435.00	97.8	12,633.00	96.2	–	–	18,615,589.00	97.8
Brule	543,485.26	97.8	1,198,044.23	97.7	32,808.35	97.2	333,362.07	97.8	5,717.21	98.1	–	–	–	–	2,113,417.12	97.8
Buffalo	127,676.68	95.8	317,174.76	96.2	3,022.10	96.9	–	–	1,263.52	96.3	–	–	–	–	449,137.06	96.1
Butte	793,142.62	94.0	2,291,800.13	93.8	10,342.99	92.3	465,525.76	93.1	–	–	–	–	–	–	3,560,811.50	93.8
Campbell	451,284.96	94.2	698,937.87	94.2	65,885.95	94.0	132,763.46	96.2	7,279.17	94.2	–	–	–	–	1,356,151.41	94.4
Charles Mix	1,070,066.91	95.7	1,646,938.13	93.9	189,260.96	94.8	332,210.08	94.5	9,227.99	96.3	–	–	65.25	89.0	3,247,769.32	94.6
Clark	844,372.40	97.4	1,655,163.43	97.5	128,084.61	97.1	232,170.70	97.6	19,205.61	97.6	–	–	–	–	2,878,996.75	97.5
Clay	1,169,581.95	97.0	3,320,343.89	96.9	243,783.83	97.6	412,723.61	96.0	–	–	–	–	34,555.24	97.4	5,180,988.52	96.9
Codington	2,154,968.48	98.1	5,546,191.02	98.2	91,350.75	96.1	1,184,521.99	98.7	15,643.41	98.1	–	–	–	–	8,992,675.65	98.2
Corson	467,573.21	88.2	908,592.94	89.5	75,766.96	86.7	83,978.63	90.8	–	–	–	–	–	–	1,535,911.74	89.0
Custer	695,405.26	93.6	1,485,299.18	93.5	32,878.73	93.9	254,752.50	93.1	4,781.28	94.7	–	–	2,581.95	92.7	2,475,698.90	93.5
Davison	1,743,821.79	95.2	4,620,295.28	95.3	26,414.27	93.1	1,608,220.64	96.0	15,634.68	95.2	–	–	–	–	8,014,386.66	95.4
Day	1,154,335.05	96.3	2,092,780.79	96.0	167,080.33	96.0	320,772.04	96.0	19,911.64	96.2	–	–	–	–	3,754,879.85	96.1
Deuel	1,067,360.31	94.6	1,273,226.48	74.3	158,908.43	94.2	221,228.40	96.9	6,762.57	94.6	–	–	23,643.15	94.3	2,751,129.34	84.1
Dewey	354,517.33	86.7	465,465.54	88.4	–	–	59,361.06	92.8	3,211.73	88.9	–	–	–	–	882,555.66	88.0
Douglas	592,248.26	97.6	1,130,333.89	97.3	96,144.87	97.9	208,130.84	96.6	3,874.94	97.9	–	–	2,131.29	99.6	2,032,864.09	97.4
Edmunds	543,997.28	96.6	1,687,210.30	95.9	146,167.97	96.1	220,166.72	96.7	17,180.95	97.5	–	–	7,533.74	96.9	2,622,256.96	96.1
Fall River	797,129.50	87.7	1,851,355.48	88.4	13,355.33	95.4	500,442.59	87.8	–	–	–	–	5,346.76	92.8	3,167,629.66	88.2
Shannon	84,645.80	80.9	145,085.67	81.0	–	–	1,694.82	84.7	–	–	–	–	–	–	231,426.29	81.0
Faulk	569,891.33	96.9	1,066,518.31	97.4	25,255.55	97.2	137,934.50	97.9	20,502.04	97.2	–	–	45,426.43	[illegible]9	1,865,528.16	97.3
Grant	1,339,906.33	98.4	4,144,469.11	98.5	189,264.44	97.8	660,976.68	98.1	12,848.50	98.4	–	–	–	–	6,347,465.06	98.4
Gregory	758,882.27	93.5	1,396,594.07	93.9	100,111.64	92.8	273,658.07	96.2	6,355.58	93.3	–	–	–	–	2,535,601.63	94.0
Haakon	410,543.99	98.6	1,015,672.32	98.4	11,814.09	99.0	103,180.55	97.3	6,133.73	98.6	–	–	1,767.47	99.1	1,549,112.15	98.4
Hamlin	366,081.16	96.7	1,629,022.18	96.9	77,951.74	96.8	199,252.89	97.5	5,285.45	94.7	–	–	–	–	2,277,593.42	96.9
Hand	1,098,912.03	98.3	1,521,164.22	95.7	150,339.84	95.1	145,299.38	97.7	35,141.04	95.6	–	–	–	–	2,950,856.51	96.7
Hanson	525,250.41	96.8	1,034,628.01	97.2	95,490.32	97.3	118,001.50	99.1	5,967.18	97.4	–	–	124.08	100.0	1,779,461.50	97.2
Harding	530,620.27	98.9	563,870.97	98.8	–	–	46,668.69	99.3	–	–	–	–	–	–	1,141,159.93	98.9
Hughes	1,197,124.21	94.9	4,081,839.32	95.7	1,500.68	98.0	796,394.94	96.6	52,405.40	94.9	–	–	–	–	6,129,264.55	95.6

PROPERTY TAXES COLLECTED FROM ALL SOURCES
1984 TAXES COLLECTED IN 1985

	County	%	School	%	Township	%	Cities & Towns	%	Sub Dist Cons. Dist	%	Other Entities	%	Rural Fire Prot. Dist	%	Total	%
Hutchinson	1,379,157.96	97.9	2,729,354.98	97.8	210,077.42	97.6	609,363.05	98.6	16,143.95	97.9	–	–	20,883.08	97.2	4,964,980.44	97.9
Hyde	303,945.89	93.1	670,483.39	93.6	65,905.00	92.5	106,095.57	93.8	13,888.40	92.9	–	–	–	–	1,160,318.25	93.4
Jackson	440,903.04	93.6	409,633.00	93.9	56,277.65	93.0	48,350.64	94.0	2,064.25	95.1	–	–	–	–	957,228.58	93.7
Jerauld	444,329.30	95.8	807,414.28	95.9	30,870.92	95.2	112,688.16	96.8	4,071.43	95.8	1,701.69	99.8	2,790.22	95.4	1,403,866.00	95.9
Jones	496,791.82	98.2	653,155.74	99.2	61,264.86	99.4	75,430.43	97.6	4,229.03	97.7	–	–	12,308.15	98.8	1,303,180.03	98.7
Kingsbury	737,092.27	97.9	2,036,513.93	96.9	183,894.93	98.0	368,269.60	98.4	7,177.16	97.9	–	–	–	–	3,332,947.89	97.3
Lake	1,299,792.45	96.6	3,133,105.98	96.5	255,620.92	96.6	493,229.10	96.5	10,086.09	96.0	–	–	–	–	5,191,834.54	96.5
Lawrence	2,112,477.96	95.6	5,602,800.63	95.6	**	–	1,498,943.79	94.8	–	–	137,118.60	95.2	–	–	9,351,340.98	95.4
Lincoln	1,453,906.95	97.2	4,778,877.26	97.0	372,452.75	97.4	793,442.65	96.2	13,913.56	100.0	–	–	–	–	7,412,593.17	96.9
Lyman	611,571.73	96.2	1,127,561.38	96.2	83,406.68	96.8	142,929.15	95.2	7,275.17	96.3	568.65	95.1	20,649.48	96.3	1,993,962.24	96.1
McCook	879,256.39	96.4	1,919,654.45	96.2	247,197.33	96.7	276,922.20	96.5	–	–	–	–	5,385.61	97.7	3,328,415.98	96.3
McPherson	1,041,877.38	99.1	1,219,320.71	96.9	17,111.68	95.7	242,293.08	98.6	10,777.76	99.7	–	–	7,390.99	96.0	2,538,771.60	98.0
Marshall	835,118.07	97.0	1,453,345.19	97.0	141,645.83	97.5	200,308.25	97.0	14,834.28	97.5	*17,408.97	96.9	–	–	2,662,660.59	97.0
Meade	1,207,944.24	95.2	3,994,366.83	92.4	10,377.95	97.1	592,187.70	93.4	–	–	38,871.88	88.5	7,531.22	90.1	5,851,279.82	93.0
Mellette	366,464.01	94.5	448,176.41	93.9	19,373.17	94.5	15,325.88	93.6	2,998.95	93.8	–	–	–	–	852,338.42	94.1
Miner	788,613.67	97.4	864,166.71	97.5	133,280.02	97.1	138,085.62	97.2	4,433.01	97.4	–	–	–	–	1,928,579.03	97.4
Minnehaha	6,440,392.27	96.6	35,342,958.60	96.7	221,262.01	96.6	11,578,583.08	96.6	83,450.62	96.7	–	–	–	–	53,666,646.58	96.6
Moody	1,011,664.61	96.3	2,274,447.19	96.3	285,512.71	96.2	288,896.08	96.7	7,849.70	96.3	–	–	–	–	3,868,370.29	96.3
Pennington	8,577,205.39	97.7	20,230,387.67	93.6	313,306.21	93.0	4,047,978.94	94.4	80,523.33	98.8	123,514.17	94.3	248,967.24	92.7	33,621,882.95	94.7
Perkins	690,917.04	96.7	1,943,274.04	96.5	131,436.15	97.3	318,570.09	97.1	8,164.56	96.6	–	–	–	–	3,092,361.88	96.6
Potter	543,448.81	98.7	1,296,339.00	98.5	35,835.06	98.8	250,988.70	97.8	13,884.44	98.6	–	–	1,574.97	98.8	2,142,070.98	98.5
Roberts	1,114,343.55	93.8	2,366,833.99	96.5	227,778.17	95.7	303,747.37	98.6	–	–	50,304.87	95.1	–	–	4,063,007.95	95.8
Sanborn	617,032.20	98.5	703,4[illegible]3.79	97.8	105,686.08	99.1	75,684.13	89.0	–	–	–	–	10,061.12	96.8	1,511,877.32	97.7
Spink	1,458,671.94	96.5	2,7[illegible]63.06	93.1	220,880.90	96.8	472,023.97	96.6	–	–	–	–	–	–	4,889,139.87	94.6
Stanley	436,093.77	97.1	[illegible]89.64	96.8	6,487.04	97.9	190,349.58	93.0	–	–	–	–	–	–	1,320,120.03	96.3
Sully	764,545.23	91.5	1,08[illegible]234.75	93.3	58,587.23	91.2	60,132.11	96.3	14,230.31	91.7	–	–	–	–	1,982,729.63	92.6
Tripp	1,010,283.09	94.3	1,732,927.50	94.2	125,023.27	94.4	388,765.34	93.6	15,101.82	94.2	–	–	–	–	3,272,101.02	94.2
Todd	297,322.05	89.6	400,533.98	90.0	–	–	25,583.04	85.3	–	–	–	–	–	–	723,439.07	89.7
Turner	1,191,798.60	96.5	2,684,293.88	96.9	307,814.78	97.4	367,282.87	93.4	–	–	–	–	–	–	4,551,190.13	96.6
Union	1,112,449.50	94.9	2,296,952.32	94.5	421,374.97	96.0	482,606.24	91.9	11,951.09	94.9	–	–	–	–	4,955,334.12	94.4
Walworth	753,689.92	98.7	1,847,221.16	96.6	35,349.59	94.3	577,333.57	96.6	13,984.83	96.8	–	–	2,744.90	87.8	3,230,323.97	97.0
Yankton	1,270,764.00	94.7	5,033,778.00	98.2	152,988.00	93.9	717,735.00	94.5	22,543.00	94.6	–	–	–	–	7,197,808.00	97.1
Ziebach	253,426.84	93.1	453,525.84	93.0	46,109.65	93.0	15,349.35	96.7	2,538.76	93.1	–	–	–	–	770,950.44	93.1
TOTALS:	72,685,145.63	–	191,275,686.64	–	7,742,140.00	–	41,736,264.20	–	793,977.76	–	408,854.68	–	486,577.49	–	315,128,646.40	–

** Lawrence County - Township (St. Onge) – included with cities.

* Marshall County – Other Entity – Railroad Authority

TABLE VII - 4
1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons. Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Aberdeen	N	25,956	148,327,303	23.53	3,490,141.44	12.20	1,809,593.10	.54	80,096.74	43.39	6,435,921.68	79.66	11,815,752.96
Agar	A	139	17,150	7.99	137.03	15.85	271.83	.34	5.83	3.64	62.43	27.82	477.12
	N	139	358,424	7.99	2,863.81	15.85	5,681.02	.34	121.86	3.64	1,304.66	27.82	9,971.35
Akaska	A		32,115	14.99	481.40	8.64	277.47	.25	8.03	13.85	444.79	37.73	1,211.69
	N	49	221,379	14.99	3,318.47	8.64	1,912.71	.25	55.34	18.64	4,126.50	42.52	9,413.02
Albee	A		2,298	16.52	37.96	10.02	23.03	.11	.25	27.74	63.75	54.39	124.99
	N	23	27,971	16.52	462.08	10.02	280.27	.11	3.08	42.50	1,188.77	69.15	1,934.20
Alcester	N	885	4,840,220	20.35	98,498.48	10.00	48,402.20	–	–	26.39	127,733.41	56.74	274,634.09
Alexandria	A		11,194	32.65	365.48	13.48	150.90	.17	1.90	23.77	266.08	70.07	784.36
	N	595	1,927,190	32.65	62,922.75	13.48	25,978.52	.17	327.62	33.08	63,751.45	79.38	152,980.34
Alpena	A		58,529	29.77	1,742.41	17.89	1,047.08	–	–	25.82	1,511.22	73.48	4,300.71
	N	286	411,772	29.77	12,258.45	17.89	7,366.60	–	–	41.82	17,220.31	89.48	36,845.36
Altamont	A		43,456	10.92	474.54	14.68	637.93	.13	5.65	27.27	1,185.05	53.00	2,303.17
	N	58	71,060	10.92	775.98	14.68	1,043.16	.13	9.24	39.40	2,799.76	65.13	4,628.14
Andover	A		1,430	27.15	38.82	12.55	17.95	.31	.44	23.13*	26.62	63.14	83.83
	N	139	380,698	27.15	10,335.95	12.55	4,777.76	.31	118.02	36.33*	11,820.33	76.34	27,052.06
Arlington (Brookings)	A		48,535	14.95	725.60	10.98	532.91	.12	5.82	26.67	1,294.43	52.72	2,558.76
	N	3	145,618	14.95	2,176.99	10.98	1,598.89	.12	17.47	39.37	5,732.98	65.42	9,526.33
Arlington (Kingsbury)	A		71,263	14.95	1,065.38	10.16	724.03	.11	7.84	26.67	1,900.58	51.89	3,697.83
	N	950	4,412,656	14.95	65,969.21	10.16	44,832.59	.11	485.39	39.37	173,726.27	64.59	285,013.46
Armour	A		28,485	45.00	1,281.83	13.79	392.81	.23	6.55	25.10	714.97	84.12	2,396.16
	N	818	2,948,082	45.00	132,663.69	13.79	40,654.05	.23	678.06	38.66	113,972.85	97.68	287,968.65
Artas	N	43	65,464	10.69	699.81	12.65	828.12	.28	18.33	12.51*	12.83	36.13	1,559.09
Artesian	A		10,030	33.01	331.09	22.16	222.26	.22	2.21	21.50	215.65	76.89	771.21
	N	224	398,982	33.01	13,170.40	22.16	8,841.44	.22	87.78	31.35	12,508.09	86.74	34,607.71
Ashton	A		17,438	17.30	301.68	13.87	241.87	.59	10.29	20.74	361.66	52.50	915.50
	N	154	433,238	17.30	7,495.02	13.87	6,009.01	.59	255.61	29.92	12,962.48	61.68	26,722.12
Astoria	N	154	345,778	34.70	11,998.50	14.20	4,910.05	.13	44.95	17.24	5,961.21	66.27	22,914.71
Aurora	A		17,249	17.23	297.20	10.98	189.39	.12	2.07	29.11	502.12	57.44	990.78
	N	507	2,303,766	17.23	39,693.89	10.98	25,295.35	.12	276.45	43.75	100,789.76	72.08	166,055.45
Avon	A		5,750	30.89	177.62	20.55	118.16	.30	1.73	26.43	151.97	78.17	449.48
	N	567	2,100,443	30.89	64,882.68	20.55	43,164.10	.30	630.13	40.70	85,614.06	92.50	194,290.97
Badger	A		91,226	–	–	10.16	926.86	.11	10.03	26.67	2,433.00	36.94	3,369.89
	N	97	372,128	–	–	10.16	3,780.82	.11	40.93	39.37	14,650.68	49.64	18,472.43

* Andover A due to adjustment for overlapping school district only, this levy is applied against 1,151 taxable value to determine school tax dollars
N due to adjustment for overlapping school district only, this levy is applied against 325,360 taxable value to determine school tax dollars

* Artas N due to adjustment for overlapping school district only, this levy is applied against 102,576 taxable value to determine school tax dollars

TABLE VII – 4

1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Baltic	A		36,922	16.29	601.46	8.63	318.64	.11	4.06	30.34	1,120.21	55.37	2,044.37
	N	688	2,683,486	16.29	43,713.99	8.63	23,158.48	.11	295.18	44.08	118,288.06	69.11	185,455.71
Bancroft	A		4,613	12.57	57.99	10.16	46.87	.11	.51	26.11	120.45	48.95	225.82
	N	41	194,202	12.57	2,441.12	10.16	1,973.09	.11	21.36	39.79	7,727.30	62.63	12,162.87
Batesland	N	163	97,443	20.53	2,000.50	19.92	1,941.06	–	–	46.83	4,563.26	87.28	8,504.82
Belle Fourche	N	4,692	23,476,214	18.79	441,118.06	11.02	258,707.88	–	–	47.28	1,109,955.40	77.09	1,809,781.34
Belvidere	A		14,965	41.34	618.65	7.71	115.38	.42	6.29	14.05	210.26	63.52	950.58
	N	80	130,175	41.34	5,381.43	7.71	1,003.65	.42	54.67	18.10	2,356.17	67.57	8,795.92
Beresford (Lincoln)	A		29,866	9.87	294.78	8.98	268.20	–	–	20.34	607.47	39.19	1,170.45
	N	361	1,953,889	9.87	19,284.88	8.98	17,545.92	–	–	29.01	56,682.32	47.86	93,513.12
Beresford (Union)	A		50,285	9.87	496.31	10.00	502.85	–	–	20.34	1,022.80	40.21	2,021.96
	N	1,504	9,947,934	9.87	98,186.11	10.00	99,479.34	–	–	29.01	288,589.57	48.88	486,255.02
Big Stone City	A		7,032	19.45	136.77	10.02	70.46	.11	.77	26.48	186.21	56.06	394.21
	N	672	2,422,415	19.45	47,115.97	10.02	24,272.60	.11	266.47	38.78	93,941.25	68.36	165,596.29
Bison	A		35,225	33.87	1,193.07	5.53	194.79	–	–	22.51	792.91	61.91	2,180.77
	N	457	1,503,305	33.87	50,916.94	5.53	8,313.28	–	–	35.59	53,502.63	74.99	112,732.85
Blunt	A		69,727	12.91	900.18	7.49	522.26	.48	33.47	22.80*	1,094.10	43.68	2,550.01
	N	424	1,866,788	12.91	24,100.23	7.49	13,982.24	.48	896.06	33.58*	49,272.87	54.46	88,251.40
Bonesteel	N	331	830,015	45.00	37,350.68	18.12	15,039.87	.28	232.40	32.04	26,593.68	95.44	79,216.63
Bowdle	A		8,975	21.29	191.08	10.61	95.22	.27	2.42	18.69	167.74	50.86	456.46
	N	644	2,959,407	21.29	63,005.78	10.61	31,399.31	.27	799.04	24.13	71,410.49	56.30	166,614.62
Box Elder	A		34,825	25.20	877.59	16.57	577.05	.17	5.92	23.92	833.01	65.86	2,293.57
	N	3,186	7,657,044	25.20	192,957.51	16.57	126,877.22	.17	1,301.70	34.93	267,460.55	76.87	588,596.98
Bradley	A		8,972	16.41	147.23	13.90	124.71	.38	3.41	21.60	193.80	52.29	469.15
	N	134	280,713	16.41	4,606.50	13.90	3,901.91	.38	106.67	31.94	8,965.97	62.63	17,581.05
Brandon	A		179,434	9.00	1,614.91	8.63	1,548.52	.11	19.74	32.96	5,914.14	50.70	9,097.31
	N	2,590	16,384,773	9.00	147,462.96	8.63	141,400.59	.11	1,802.33	48.90	801,215.40	66.64	1,091,881.28
Brandt	A		86,262	10.49	904.89	14.20	1,224.92	.13	11.21	27.27	2,352.36	52.09	4,493.38
	N	129	285,671	10.49	2,996.69	14.20	4,056.53	.13	37.14	39.40	11,255.44	64.22	18,345.80
Brentford	A		17,817	20.52	365.60	13.87	247.12	.59	10.51	20.74	369.52	55.72	992.75
	N	91	255,344	20.52	5,239.66	13.87	3,541.62	.59	150.65	29.92	7,639.89	64.90	16,571.82
Bridgewater	A		52,275	15.10	789.35	11.88	621.03	–	–	20.79	1,086.80	47.77	2,497.18
	N	653	3,250,703	15.10	49,085.62	11.88	38,618.35	–	–	31.10	101,096.86	58.08	188,800.83
Bristol	A		8,590	20.29	174.29	12.55	107.80	.31	2.66	21.74	186.75	54.89	471.50
	N	445	1,996,947	20.29	40,518.05	12.55	25,061.68	.31	619.05	30.45	60,807.04	63.60	127,005.82
Britton	N	1,589	5,806,574	30.53	177,274.70	14.31	83,092.07	.42	2,438.76	25.17	146,151.47	70.43	408,957.00

* Blunt A due to adjustment for overlapping school district only, this levy is applied against 47,987 taxable value to determine school tax dollars

Blunt N due to adjustment for overlapping school district only, this levy is applied against 1,467,328 taxable value to determine school tax dollars

TABLE VII – 4
1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Broadland 2-1			33,345	15.28	509.51	9.45	315.11	.48	16.01	18.33	611.21	43.54	1,451.84
	N		143,943	15.28	2,199.45	9.45	1,360.26	.48	69.09	26.75	3,850.48	51.96	7,479.28
Broadland 2-5	A		9,550	15.28	145.92	9.45	90.25	.48	4.58	24.03	229.49	49.24	470.24
	N		6,181	15.28	94.45	9.45	58.41	.48	2.97	38.43	237.54	63.64	393.37
Brookings	A		409,358	8.59	3,516.39	10.98	4,494.75	.12	49.12	29.11	11,916.41	48.80	19,976.67
	N	14,951	93,557,773	8.59	803,661.27	10.98	1,027,264.35	.12	11,226.93	43.75	4,093,152.57	63.44	5,935,305.12
Bruce	A		43,254	34.63	1,497.89	10.98	474.93	.12	5.19	31.52	1,363.37	77.25	3,341.38
	N	254	1,001,667	34.63	34,687.73	10.98	10,998.30	.12	120.20	45.44	45,515.75	91.17	91,321.98
Bryant	A		10,001	26.43	264.33	10.74	107.41	.11	1.10	26.17	261.73	63.45	634.57
	N	388	1,074,242	26.43	28,392.22	10.74	11,537.36	.11	118.17	40.03	43,001.91	77.31	83,049.66
Buffalo	N	447	1,473,709	26.13	38,508.02	14.85	21,884.58	–	–	23.65	34,853.22	64.63	95,245.82
Buffalo Gap	N	186	577,211	6.06	3,497.90	3.68	2,124.14	–	–	46.99*	31,806.97	56.73	37,429.01
Burke	A		1,530	27.99	42.82	18.12	27.72	.28	.43	32.52	49.76	78.91	120.73
	N	846	2,270,597	27.99	63,554.01	18.12	41,143.22	.28	635.77	48.52	110,169.37	94.91	215,502.37
Bushnell	A		62,769	6.13	384.77	10.98	689.20	.12	7.53	29.11	1,827.21	46.34	2908.71
	N	76	233,944	6.13	1,434.08	10.98	2,568.71	.12	28.07	43.75	10,235.05	60.98	14,265.91
Butler	A		47,515	18.57	882.35	12.55	596.31	.31	14.73	21.74	1,032.98	53.17	2,526.37
	N	22	27,882	18.57	517.77	12.55	349.92	.31	8.64	30.45	849.01	61.88	1,725.34
Camp Crook	N	91	84,804	45.00	3,816.18	14.85	1,259.34	–	–	23.65	2,005.61	83.50	7,081.13
Canistota	A		19,588	19.73	386.47	11.88	232.71	–	–	21.08	412.92	52.69	1,032.10
	N	626	3,002,375	19.73	59,236.86	11.88	35,668.22	–	–	31.81	95,505.55	63.42	190,410.63
Canova	A		12,287	34.99	429.92	14.69	180.50	.07	.80	15.34	188.48	65.09	799.76
	N	194	502,181	34.99	17,571.31	14.69	7,377.04	.07	35.15	20.54	10,314.80	70.29	35,298.30
Canton	A		121,016	19.25	2,329.50	8.98	1,086.72	–	–	27.30	3,303.74	55.53	6,720.02
	N	2,886	16,608,683	19.25	319,717.15	8.98	149,145.97	–	–	40.97	680,457.74	69.20	1,149,320.86
Carter	A												
	N												
Carthage	A		75,194	23.58	1,773.07	14.69	1,104.60	–	–	6.43	483.50	44.70	3,361.17
	N	274	917,200	23.58	21,627.58	14.69	13,473.67	–	–	6.43	5,897.60	44.70	40,998.85
Castlewood	A		42,647	19.67	838.87	10.74	458.03	.11	4.69	21.58	920.32	52.10	2,221.91
	N	557	1,950,578	19.67	38,367.87	10.74	20,949.21	.11	214.56	28.71	56,001.09	59.23	115,532.73
Cavour	A		12,339	14.00	172.75	9.45	116.60	.48	5.92	22.15	273.31	46.08	568.58
	N	117	548,182	14.00	7,67255	9.45	5,180.32	.48	263.13	34.24	18,769.75	58.17	31,887.75
Centerville	A		40,355	28.44	1,147.70	12.91	520.98	–	–	23.65	954.40	65.00	2,623.08
	N	892	3,546,140	28.44	100,852.22	12.91	45,780.67	–	–	35.29	125,143.28	76.64	271,776.17
Central City	N	232	499,731	23.51	11,748.68	19.06	9,524.87	–	–	37.23	18,604.99	79.80	39,878.54
Chamberlain	A		25,041	24.89	623.27	12.93	323.78	.28	7.01	23.03	576.69	61.13	1,530.75
	N	2,258	10,937,819	24.89	272,242.31	12.93	141,426.00	.28	3,062.59	31.06	339,728.66	69.16	756,459.56

* Buffalo Gap N due to adjustment for overlapping school district only, this levy is applied against 676,888 taxable value to determine school tax dollars

TABLE VII – 4

1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Chancellor	A		8,840	19.33	170.88	12.91	114.12	–	–	27.54	243.45	59.78	528.45
	N	257	1,145,402	19.33	22,140.62	12.91	14,787.14	–	–	45.63	52,264.69	77.87	89,192.45
Chelsea	A		2,902	27.59	80.07	14.52	42.14	.43	1.25	20.39	59.17	62.93	182.63
	N	38	92,811	27.59	2,560.66	14.52	1,347.62	.43	39.91	30.73	2,852.08	73.27	6,800.27
Claire City	A		6,270	13.50	84.65	18.99	119.07	–	–	31.00	194.37	63.49	398.09
	N	87	290,034	13.50	3,915.46	18.99	5,507.75	–	–	47.00	13,631.60	79.49	23,054.81
Claremont	A		5,435	19.26	104.68	12.25	66.58	.64	3.48	22.64*	116.67	54.69	291.41
	N	168	516,014	19.26	9,938.43	12.25	6,321.17	.64	330.25	33.92*	15,323.19	66.07	31,913.04
Clark	A		18,909	36.45	689.23	13.90	262.84	.38	7.19	21.60	408.43	72.33	1,367.69
	N	1,312	5,290,864	36.45	192,851.99	13.90	73,543.01	.38	2,010.53	31.94	168,990.20	82.67	437,395.73
Clear Lake	A		72,254	47.51	3,432.79	14.20	1,026.01	.13	9.39	24.27	1,753.60	86.11	6221.79
	N	1,310	4,899,109	47.51	232,756.67	14.20	69,567.35	.13	636.88	36.40	178,327.57	98.24	481,288.47
Colman	A		88,605	8.46	749.60	13.25	1,174.02	.12	10.63	30.45	2,698.02	52.28	4,632.27
	N	501	2,157,155	8.46	18,249.53	13.25	28,582.30	.12	258.86	43.19	93,167.52	65.02	140,258.21
Colome	N	365	919,209	42.97	39,498.41	14.59	13,411.26	–	–	37.87	34,810.44	95.43	87,720.11
Colton	A		38,106	18.64	710.30	8.63	328.85	.11	4.19	29.14	1,110.41	56.52	2,153.75
	N	757	3,126,056	18.64	58,269.68	8.63	26,977.86	.11	343.87	41.20	128,793.51	68.58	214,384.92
Columbia	A		71,554	28.65	2,050.02	12.58	900.15	.64	45.79	23.13	1,655.04	65.00	4,651.00
	N	161	626,418	28.65	17,946.88	12.58	7,880.34	.64	400.91	36.33	22,757.77	78.20	48,985.90
Conde	A		9,026	24.74	223.30	13.87	125.19	.59	5.33	14.54	131.24	53.74	485.06
	N	259	877,062	24.74	21,698.51	13.87	12,164.85	.59	517.47	18.71	16,409.83	57.91	50,790.66
Corona	A		13,957	22.70	316.82	18.38	256.53	–	–	25.45	355.21	66.53	928.56
	N	126	250,371	22.70	5,683.42	18.38	4,601.82	–	–	40.80	10,215.14	81.88	20,500.38
Corsica	N	585	2,427,077	28.65	69,535.76	13.79	33,469.39	.23	558.23	36.74	89,170.81	79.41	192,734.19
Cottonwood	A		11,340	–	–	7.71	87.43	.42	4.76	30.09*	225.55	38.22	317.71
	N	4	18,355	–	–	7.71	141.52	.42	7.71	45.19*	769.59	53.32	918.82
Cresbard	A		20,588	22.69	467.14	14.52	298.94	.67	13.79	20.39	419.79	58.27	1,199.66
	N	223	568,135	22.69	12,890.98	14.52	8,249.32	.67	380.65	30.73	17,458.79	68.61	38,979.74
Crooks	A		53,301	14.60	778.19	8.63	459.99	.11	5.86	29.14	1,553.19	52.48	2,797.23
	N	598	3,003,691	14.60	43,853.89	8.63	25,921.85	.11	330.41	41.20	123,752.07	64.54	193,858.22
Custer	N	1,830	10,842,081	24.21	262,486.78	3.68	39,898.86	–	–	37.74	409,180.14	65.63	711,565.78
Dallas	A		2,290	34.95	80.04	18.12	41.49	.28	.64	27.68	63.39	81.03	185.56
	N	197	343,847	34.95	12,017.45	18.12	6,230.51	.28	96.28	41.89	14,403.75	95.24	32,747.99

* Claremont A due to adjustment for overlapping school district only, this levy is applied against 5,176 taxable value to determine school tax dollars

N due to adjustment for overlapping school district only, this levy is applied against 451,745 taxable value to determine school tax dollars

* Cottonwood A due to adjustment for overlapping school district only, this levy is applied against 7,495 taxable value to determine school tax dollars

N due to adjustment for overlapping school district only, this levy is applied against 17,030 taxable value to determine school tax dollars

TABLE VII – 4

1985 AMOUNT OF TAXAB&E VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Dante	A		6,630	34.54	229.00	21.58	143.08	.35	2.32	23.99	159.05	80.46	533.45
	N	83	174,749	34.54	6,035.83	21.58	3,771.08	.35	61.16	32.98	5,763.22	89.45	15,631.29
Davis	A		19,860	8.14	161.66	12.91	256.39	–	–	19.47	386.67	40.52	804.72
	N	100	307,005	8.14	2,499.02	12.91	3,963.43	–	–	28.68	8,804.90	49.73	15,267.35
Deadwood	A		1,949	28.01	54.59	16.43	32.02	–	–	24.45	47.65	68.89	134.26
	N	2,035	12,239,744	28.01	342,835.23	16.43	201,098.99	–	–	37.23	455,685.67	81.67	999,619.89
Dell Rapids	A		59,637	18.88	1,125.95	7.35	438.33	.11	6.56	26.23	1,564.28	52.57	3,135.12
	N	2,390	11,427,769	18.88	215,756.28	7.35	83,994.10	.11	1,257.05	40.04	457,567.87	66.38	758,575.30
Delmont	A		32,521	44.70	1,453.69	13.79	448.46	.23	7.48	28.21	917.42	86.93	2,827.05
	N	284	694,527	44.70	31,045.36	13.79	9,577.53	.23	159.74	43.43	30,163.31	102.15	70,945.94
DeSmet	A		23,317	26.55	619.07	10.16	236.90	.11	2.56	26.11	608.81	62.93	1,467.34
	N	1,227	5,333,060	26.55	141,592.74	10.16	54,183.89	.11	586.64	39.79	212,202.46	76.61	408,565.73
Dimock	N	140	766,117	7.83	5,998.70	12.15	9,308.32	.19	145.56	31.11	23,833.90	51.28	39,286.48
Doland	A		34,382	37.68	1,295.51	13.87	476.88	.59	20.29	25.31	870.21	77.45	2,662.89
	N	381	1,202,393	37.68	45,306.17	13.87	16,677.19	.59	709.41	40.87	49,141.80	93.01	111,834.57
Dolton	A		13,810	27.03	373.28	12.91	178.29	–	–	29.93	413.33	69.87	964.90
	N	47	134,161	27.03	3,626.37	12.91	1,732.02	–	–	44.86	6,018.46	84.80	11,376.85
Draper	A		71,040	–	–	10.37	736.68	.37	26.28	19.76	1,403.75	30.50	2,166.71
	N	138	534,184	–	–	10.37	5,539.49	.37	197.65	27.15	14,503.10	37.89	20,240.24
Dupree	A		9,880	33.00	326.04	18.41	181.89	–	–	30.88	305.09	82.29	813.02
	N	562	505,604	33.00	16,684.93	18.41	9,308.17	–	–	46.79	23,657.21	98.20	49,650.31
Eagle Butte	A		14,621	15.80	231.01	14.96	218.73	–	–	21.00	307.04	51.76	756.78
	N	435	871,029	15.80	13,762.26	14.96	13,030.59	–	–	32.49	28,299.73	63.25	55,092.58
Eden	A		1,065	9.71	10.34	14.52	15.46	–	–	24.84*	34.83	49.07	60.63
	N	138	410,691	9.71	3,987.81	14.52	5,963.23	–	–	39.12*	21,763.04	63.35	31,714.08
Edgemont	A		2,112	23.16	48.91	13.43	28.36	–	–	21.18	44.73	57.77	122.00
	N	1,468	7,846,840	23.16	181,722.86	13.43	105,377.29	–	–	27.72	217,502.49	64.31	504,602.64
Egan	A		18,331	33.18	608.22	13.25	242.89	.12	2.20	25.58	468.91	72.13	1,322.22
	N	248	716,108	33.18	23,760.46	13.25	9,488.43	.12	85.93	38.77	27,763.51	85.32	61,098.33
Elk Point	A		101,186	16.46	1,665.52	10.00	1,011.86	–	–	24.28	2,456.80	50.74	5,134.18
	N	1,661	8,849,626	16.46	145,664.84	10.00	88,496.26	–	–	36.10	319,471.50	62.56	553,632.60
Elkton	A		93,899	21.27	1,997.23	10.98	1,031.01	.12	11.27	30.56	2,869.55	62.93	5,909.06
	N	632	2,730,508	21.27	58,077.91	10.98	29,980.98	.12	327.66	43.90	119,869.30	76.27	208,255.85
Emery	A		5,823	34.98	203.69	13.48	78.49	.17	.99	22.95	133.64	71.58	416.18
	N	403	1,595,088	34.98	55,796.18	13.48	21,501.79	.17	271.16	31.54	50,309.08	80.17	127,878.21
Erwin	A		17,351	10.20	176.98	10.16	176.29	.11	1.91	25.87	448.87	46.34	804.05
	N	65	227,697	10.20	2,322.51	10.16	2,313.40	.11	25.05	38.64	8,798.21	59.11	13,459.17

* Eden A due to adjustment for overlapping school district only, this levy is applied against 1,402 taxable value to determine school tax dollars

N due to adjustment for overlapping school district only, this levy is applied against 556,315 taxable value to determine school tax dollars

TABLE VII – 4

1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Estelline	A		16,000	27.63	442.08	10.74	171.84	.11	1.76	21.12	337.92	59.60	953.60
	N	719	1,807,834	27.63	49,950.45	10.74	19,416.14	.11	198.86	29.04	52,499.50	67.52	122,064.95
Ethan	N	347	1,642,814	16.43	26,991.43	9.83	16,148.86	.12	197.14	25.50	41,891.76	51.88	85,229.19
Eureka	N	1,349	9,934,654	16.21	161,040.74	9.21	91,498.16	.26	2,583.01	12.51	124,282.52	38.19	379,404.43
Fairburn	N	41	173,901	17.75	3,086.74	3.68	639.96	–	–	37.74	6,563.02	59.17	10,289.72
Fairfax	N	226	319,685	45.00	14,385.83	18.12	5,792.69	.28	89.51	32.04	10,242.71	95.44	30,510.74
Fairview	N	90	393,775	8.46	3,331.34	8.98	3,536.10	–	–	40.97	16,132.96	58.41	23,000.40
Faith	A		2,074	–	–	9.46	19.62	–	–	28.60	59.32	38.06	78.94
	N	576	2,699,783	–	–	9.46	25,539.95	–	–	43.82	118,304.49	53.28	143,844.44
Farmer	A		39,189	2.53	99.15	13.48	528.27	.17	6.66	23.77	931.52	39.95	1,565.60
	N		39,812	2.53	100.72	13.48	536.67	.17	6.77	33.08	1,316.98	49.26	1,961.14
Faulkton	A		19,088	34.99	667.89	14.52	277.16	.67	12.79	22.24	424.52	72.42	1,382.36
	N	947	2,856,280	34.99	99,941.24	14.52	41,473.19	.67	1,913.71	34.99	99,941.24	85.17	243,269.38
Flandreau	A		20,349	26.85	546.37	13.25	269.62	.12	2.44	26.46	538.43	66.68	1,356.86
	N	2,114	8,641,180	26.85	232,015.68	13.25	114,495.64	.12	1,036.94	39.47	341,067.37	79.69	688,615.63
Florence	A		38,355	9.75	373.96	7.89	302.62	.08	3.07	21.23	814.28	38.95	1,493.93
	N	190	764,688	9.75	7,455.71	7.89	6,033.39	.08	61.18	29.29	22,397.71	47.01	35,947.99
Fort Pierre	A		144,851	31.57	4,572.95	10.69	1,548.46	–	–	18.48	2,676.85	60.74	8,798.26
	N	1,789	6,860,405	31.57	216,582.99	10.69	73,337.73	–	–	28.09	192,708.78	70.35	482,629.50
Frankfort	A		36,875	13.81	509.24	13.87	511.46	.60	22.13	26.05*	1,280.77	54.33	2,323.60
	N	209	571,584	13.81	7,893.58	13.87	7,927.87	.60	342.95	40.05*	30,552.27	68.33	46,686.67
Frederick	A		49,524	27.27	1,350.52	12.25	606.67	.64	31.70	25.67	1,271.28	65.83	3,260.17
	N	307	1,349,044	27.27	36,788.43	12.25	16,525.79	.64	863.39	38.81	52,356.40	78.97	106,534.01
Freeman	N	1,462	7,961,822	19.22	153,026.22	11.90	94,745.68	.19	1,512.75	29.01	230,972.46	60.32	480,257.11
Fruitdale	N	88	210,674	1.90	400.28	11.75	2,475.42	–	–	47.28	9,960.67	60.93	12[illegible]36.37
Fulton	A		72,922	16.27	1,186.44	13.48	982.99	.17	12.40	23.77	1,733.36	53.69	3,915.19
	N		246,451	16.27	4,009.76	13.48	3,322.16	.17	41.90	33.08	8,152.60	63.00	15,526.42
Garden City	A		25,579	10.18	260.39	13.90	355.55	.38	9.72	21.60	552.51	46.06	1,178.17
	N	95	669,541	10.18	6,815.93	13.90	9,306.62	.38	254.43	31.94	21,385.14	56.40	37,762.12
Garretson	A		66,133	26.41	1,746.57	8.63	570.73	.11	7.27	31.11	2,057.40	66.26	4,381.97
	N	961	4,099,351	26.41	108,263.86	8.63	35,377.40	.11	450.93	47.04	192,833.47	82.19	336,925.66
Gary	A		15,920	27.09	431.27	14.20	226.06	.13	2.07	26.14	416.15	67.56	1,075.55
	N	354	777,883	27.09	21,072.85	14.20	11,045.94	.13	101.12	41.65	32,398.83	83.07	64,618.74
Gayville	A		410	9.80	4.02	7.55	3.10	.15	.06	22.40	9.18	39.90	16.36
	N	407	1,733,792	9.80	16,991.16	7.55	13,090.13	.15	260.07	33.54	58,151.38	51.04	88,492.72
Geddes	A		7,198	27.70	199.38	21.58	155.33	.35	2.52	28.34*	229.55	77.97	586.78
	N	303	714,896	27.70	19,802.62	21.58	15,427.46	.35	250.21	44.34*	35[illegible]664.21	93.97	71,144.50
Gettysburg	A		214,903	23.44	5,037.33	11.27	2,421.96	.41	88.11	28.20	6,060.26	63.32	13,607.66
	N	1,623	7,471,735	23.44	175,137.47	11.27	84,206.45	.41	3,063.41	44.08	329,354.08	79.20	591,761.41
Glenham	A		10,185	29.48	300.25	8.64	88.00	.25	2.55	9.60	97.78	47.97	488.58
	N	169	377,839	29.48	11,138.69	8.64	3,264.53	.25	94.46	11.20	4,231.80	49.57	18,729.48

* Frankfort A due to change in taxable percentage (to 45%) for school purposes only, this levy is applied against 49,166 taxable value to determine school tax dollars

N due to change in taxable percentage (to 60%) for school purposes only, this levy is applied against 762,104 taxable value to determine school tax dollars

* Geddes A due to adjustment for overlapping school district only, this levy is applied against 8,100 taxable value to determine school tax dollars

N due to adjustment of roverlapping school district only, this levy is applied against 804,335 taxable value to determine school tax dollars

TABLE VII - 4
1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Goodwin	A		64,608	7.01	452.90	14.20	917.43	.13	8.40	27.27	1,761.86	48.61	3,140.59
	N	139	220,505	7.01	1,545.74	14.20	3,131.17	.13	28.67	39.40	8,687.90	60.74	13,393.48
Gregory	A		21,780	34.01	740.74	18.12	394.65	.28	6.10	27.68	602.87	80.09	1,744.36
	N	1,468	4,850,852	34.01	164,977.48	18.12	87,897.44	.28	1,358.24	41.89	203,202.19	94.30	457,435.35
Grenville	A		4,845	20.58	99.71	12.55	60.80	.31	1.50	21.21	102.76	54.65	264.77
	N	119	213,799	20.58	4,399.98	12.55	2,683.18	.31	66.28	32.42	6,931.36	65.86	14,080.80
Groton	A		99,536	15.96	1,588.59	12.25	1,219.32	.54	53.75	23.13	2,302.27	51.88	5,163.93
	N	1,230	6,168,011	15.96	98,441.46	12.25	75,558.13	.54	3,330.73	36.33	224,083.84	65.08	401,414.16
Harrisburg	A		17,883	13.01	232.66	8.98	160.59	–	–	30.29	541.68	52.28	934.93
	N	558	3,556,645	13.01	46,271.95	8.98	31,938.67	–	–	42.60	151,513.08	64.59	229,723.70
Harrold	A		54,781	19.57	1,072.06	7.49	410.31	.48	26.29	12.82	702.29	40.36	2,210.95
	N	196	711,743	19.57	13,928.81	7.49	5,330.96	.48	341.64	14.84	10,562.27	42.38	30,163.68
Hartford	A		60,084	23.31	1,400.56	8.63	518.52	.11	6.61	31.32	1,881.83	63.37	3,807.52
	N	1,206	4,385,735	23.31	102,231.48	8.63	37,848.89	.11	482.43	46.92	205,778.69	78.97	346,341.49
Hayti	A		9,995	28.68	286.66	10.74	107.35	.11	1.10	26.17	261.57	65.70	656.68
	N	371	1,451,354	28.68	41,624.83	10.74	15,587.54	.11	159.65	40.03	58,097.70	79.56	115,469.72
Hazel	A		17,006	17.83	303.22	10.74	182.64	.11	1.87	26.17	445.05	54.85	932.78
	N	94	344,118	17.83	6,135.62	10.74	3,695.83	.11	37.85	40.03	13,775.04	68.71	23,644.34
Hecla	A		2,674	27.63	73.88	12.25	32.76	.64	1.71	27.62	73.86	68.14	182.21
	N	435	1,504,824	27.63	41,578.29	12.25	18,434.09	.64	963.09	41.21	62,013.80	81.73	122,989.27
Henry	A		138,606	18.00	2,494.91	7.89	1,093.60	.08	11.09	15.30	2,120.67	41.27	5,720.27
	N	217	749,600	18.00	13,492.80	7.89	5,914.34	.08	59.97	20.99	15,734.10	46.96	35,201.21
Hermosa	N	251	944,803	13.93	13,161.11	3.68	3,476.88	–	–	37.74	35,656.87	55.35	52,294.86
Herreid	A		11,592	45.00	521.64	12.65	146.64	.28	3.25	18.83	218.28	76.76	889.81
	N	570	1,815,919	45.00	81,716.36	12.65	22,971.38	.28	508.46	27.03	49,084.29	84.96	154,280.49
Herrick	N	115	177,497	22.54	4,000.78	18.12	3,216.25	.28	49.70	48.52	8,612.15	89.46	15,878.88
Hetland	A		1,078	8.78	9.46	10.16	10.95	.11	.12	25.87	27.89	44.92	48.42
	N	66	226,798	8.78	1,991.29	10.16	2,304.27	.11	24.95	38.64	8,763.47	57.69	13,083.98
Highmore	A		29,139	46.04	1,341.56	11.63	338.89	.87	25.35	26.90	783.84	85.44	2,489.64
	N	1,055	2,946,143	46.04	135,640.42	11.63	34,263.64	.87	2,563.14	42.74	125,918.15	101.28	298,385.35
Hill City	A		582	13.09	7.62	14.88	8.66	.17	.10	23.67	13.78	51.81	30.16
	N	535	3,731,263	13.09	48,842.23	14.88	55,521.19	.17	634.31	34.77	129,736.01	62.91	234,733.74
Hillsview	A		27,580	–	–	9.21	254.01	.26	7.17	11.17	308.07	20.64	569.25
	N	9	8,399	–	–	9.21	77.35	.26	2.18	12.51	105.07	21.98	1840.60
Hitchcock	A		4,126	25.44	104.97	9.45	38.99	.48	1.98	18.33	75.63	53.70	221.57
	N	132	589,879	25.44	15,006.52	9.45	5,574.36	.48	283.14	26.75	15,779.26	62.12	36,643.28
Hosmer	A		26,960	18.30	493.37	11.24	303.03	.27	7.28	14.52	391.46	44.33	1,195.14
	N	385	1,200,167	18.30	21,963.06	11.24	13,489.88	.27	324.05	19.85	23,823.32	49.66	59,600.31

TABLE VII – 4
1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Hot Springs	A		1,761	22.50	39.62	13.43	23.65	–	–	32.19	56.69	68.12	119.96
	N	4,742	17,909,482	22.50	402,963.35	13.43	240,524.34	–	–	45.67	817,926.04	81.60	1,461,413.73
Hoven	A		219	23.35	5.11	11.27	2.47	.41	.09	17.81	3.90	52.84	11.57
	N	615	2,445,417	23.35	57,100.49	11.27	27,559.85	.41	1,002.62	26.85	65,659.45	61.88	151,322.41
Howard	A		14,049	18.66	262.15	14.69	206.38	.07	.98	15.32	215.23	48.74	684.74
	N	1,169	5,353,794	18.66	99,901.80	14.69	78,647.23	.07	374.77	20.51	109,806.31	53.93	288,730.11
Hudson	N	388	1,612,196	27.16	43,787.24	8.98	14,477.52	–	–	35.56	57,329.69	71.70	115,594.45
Humboldt	A		20,657	20.45	422.44	8.63	178.27	.11	2.27	31.32	646.98	60.51	1,249.96
	N	486	1,866,890	20.45	38,177.90	8.63	16,111.26	.11	205.36	46.92	87,594.48	76.11	142,089.00
Hurley	A		18,825	31.28	588.85	12.91	243.03	–	–	19.47	366.52	63.66	1,198.40
	N	419	1,419,945	31.28	44,415.88	12.91	18,331.49	–	–	28.68	40,724.02	72.87	103,471.39
Huron	A		23,396	18.87	441.48	9.45	221.09	.48	11.23	24.50	573.20	53.30	1,247.00
	N	13,000	85,968,263	18.87	1,622,221.12	9.45	812,400.09	.48	41,264.77	37.22	3,199,738.74	66.02	5,675,624.72
Interior	A		12,060	45.00	542.70	7.71	92.98	–	–	14.05	169.44	66.76	805.12
	N	62	102,365	45.00	4,606.43	7.71	789.23	–	–	18.10	1,852.81	70.81	7,248.47
Ipswich	A		50,120	19.03	953.78	10.61	531.77	.27	13.53	17.66	885.12	47.57	2,384.20
	N	1,153	5,204,039	19.03	99,032.86	10.61	55,214.85	.27	1,405.09	24.97	129,944.85	54.88	285,597.65
Irene (Clay)	N	250	609,516	30.93	18,852.33	10.21	6,223.16	–	–	31.45	19,169.28	72.59	44,244.77
Irene (Turner)	N	268	894,515	30.93	27,667.35	12.91	11,548.19	–	–	31.45	28,132.50	75.29	67,348.04
Irene (Yankton)	N	5	153,774	30.93	4,756.23	7.55	1,160.99	.15	23.07	31.45	4,836.19	70.08	10,776.48
Iroquois (Beadle)	N	49	187,347	33.40	6,257.39	9.45	1,770.43	.48	89.93	34.24	6,414.76	77.57	14,532.51
Iroquois (Kingsbury)	A		4,114	33.40	137.41	10.16	41.80	.11	.45	22.15*	102.27	65.82	281.93
	N	305	1,011,047	33.40	337,708.97	10.16	102,728.24	.11	1,112.22	34.24*	38,089.53	77.91	479,638.96
Isabel	A		6,972	29.56	206.09	14.96	104.30	–	–	28.36	197.73	72.88	508.12
	N	332	500,436	29.56	14,792.89	14.96	7,486.52	–	–	44.36	22,199.34	88.88	44,478.75
Java	A		19,755	34.80	687.47	8.64	170.68	.25	4.94	14.27	281.90	57.96	1,144.99
	N	261	645,467	34.80	22,462.25	8.64	5,576.83	.25	161.37	20.54	13,257.89	64.23	41,458.34
Jefferson	N	592	2,629,598	31.64	83,200.48	10.00	26,295.98	–	–	27.99	73,602.45	69.63	183,098.91
Kadoka	A		27,135	16.25	440.94	7.71	209.21	.42	11.40	14.05	381.25	38.43	1,042.80
	N	832	2,392,666	16.25	38,880.82	7.71	18,447.45	.42	1,004.92	18.10	43,307.25	42.48	101,640.44
Kennebec	A		21,242	21.06	510.54	12.22	296.24	.39	9.45	25.18	610.41	58.85	1,426.64
	N	328	920,567	21.06	19,387.14	12.22	11,249.33	.39	359.02	35.93	33,075.97	69.60	64,071.46
Keystone 51-2/0 KY	N		80,428	1.53	123.05	14.88	1,196.77	.17	13.67	34.77	2,796.48	51.35	4,129.97
Keystone 51-2/0 KYKS	N	288	3,201,165	2.08	6,658.42	14.88	47,633.34	.17	544.20	34.77	111,304.51	51.90	166,140.47
Kimball	A		88,017	25.00	2,200.43	12.93	1,138.06	.28	24.64	23.25	2,046.40	61.46	5,409.53
	N	752	2,153,818	25.00	53,845.45	12.93	27,848.87	.28	603.07	34.19	73,639.04	72.40	155,936.43
Kranzburg	A		50,298	1.62	81.48	7.89	396.85	.08	4.02	19.71	991.37	29.30	1,473.72
	N	136	565,327	1.62	915.83	7.89	4,460.43	.08	45.23	27.14	15,342.97	36.73	20,764.46

* Iroquois

A due to adjustment for overlapping school district only, this levy is applied against 4,617 taxable value to determine school tax dollars

N due to adjustment for overlapping school district only, this levy is applied against 1,112,428 taxable value to determine school tax dollars

TABLE VII – 4
1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
LaBolt	A		7,958	23.84	189.72	10.02	79.74	.11	.88	27.74	220.75	61.71	491.09
	N	94	266,321	23.84	6,349.09	10.02	2,668.54	.11	29.30	42.50	11,318.64	76.47	20,365.57
Lake Andes	A		3,822	33.43	127.77	21.58	82.48	.35	1.34	25.76	98.45	81.12	310.04
	N	1,029	2,449,887	33.43	81,899.72	21.58	52,868.56	.35	857.46	35.65	87,338.47	91.01	222,964.21
Lake City	A		2,506	–	–	14.52	36.39	–	–	16.98	42.55	31.50	78.94
	N	45	103,935	–	–	14.52	1,509.14	–	–	25.17	2,616.04	39.69	4,125.18
Lake Norden	A		21,524	31.38	675.42	10.74	231.17	.11	2.37	26.17	563.28	68.40	1,472.24
	N	417	1,147,149	31.38	35,997.54	10.74	12,320.38	.11	125.19	40.03	45,920.37	82.26	94,363.48
Lake Preston	A		15,224	25.64	390.34	10.16	154.68	.11	1.67	25.87	399.84	61.78	940.53
	N	772	4,381,615	25.64	112,344.61	10.16	44,517.21	.11	481.98	38.64	169,305.60	74.55	326,649.40
Lane	A		16,664	25.50	424.93	17.89	298.12	–	–	26.23*	499.52	69.62	1,222.57
	N	83	140,201	25.50	3,575.13	17.89	2,508.20	–	–	39.92*	6,396.14	83.31	12,479.47
Langford	A		6,030	15.86	95.64	14.52	87.56	.42	2.53	22.54	135.92	53.34	321.65
	N	311	801,284	15.86	12,708.36	14.52	11,634.64	.42	336.54	33.92	27,179.55	64.72	51,859.09
Lead	N	4,330	33,468,889	28.81	964,238.69	16.43	549,893.85	–	–	37.23	1,246,046.74	82.47	2,760,179.28
Lebanon	A		16,005	30.79	492.79	11.27	180.38	.41	6.56	17.81	285.05	60.28	964.78
	N	129	395,946	30.79	12,191.18	11.27	4,462.31	.41	162.34	26.85	10,631.15	69.32	27,446.98
Lemmon	A		3,395	43.12	146.39	5.53	18.77	–	–	27.20	92.34	75.85	257.50
	N	1,871	7,926,263	43.12	341,780.46	5.53	43,832.23	–	–	39.47	312,849.60	88.12	698,462.29
Lennox	A		18,861	25.05	472.47	8.98	169.37	–	–	30.30	571.49	64.33	1,213.33
	N	1,827	9,103,516	25.05	228,043.08	8.98	81,749.57	–	–	45.63	415,393.44	79.66	725,186.09
Leola	A		27,810	24.05	668.83	9.21	256.13	.26	7.23	14.93	415.20	48.45	1,347.39
	N	640	3,107,141	24.05	74,726.74	9.21	28,616.77	.26	807.86	19.68	61,148.53	53.20	165,299.90
Lesterville	N	156	738,274	11.89	8,778.08	7.55	5,573.97	.15	110.74	43.46*	30,512.09	63.05	44,974.88
Letcher	A		10,065	30.83	310.30	22.16	223.04	.22	2.21	28.63	288.16	81.84	823.71
	N	221	384,631	30.83	11,858.17	22.16	8,523.42	.22	84.62	44.63	17,166.08	97.84	37,632.29
Lily	A		15,145	25.77	390.29	12.55	190.07	.31	4.70	21.74	329.25	60.37	914.31
	N	38	43,064	25.77	1,109.76	12.55	540.45	.31	13.35	30.45	1,311.30	69.08	2,974.86
Long Lake	A		5,040	11.37	57.30	9.21	46.42	.26	1.31	14.93	75.25	35.77	180.28
	N	116	265,840	11.37	3,022.60	9.21	2,448.39	.26	69.12	19.68	5,231.73	40.52	10,771.84
Lowry	A		13,695	–	–	8.64	118.32	.25	3.42	13.85	189.68	22.72	311.42
	N	22	99,385	–	–	8.64	858.69	.25	24.85	18.64	1,852.54	27.53	2,736.08
McIntosh	A		15,280	45.00	687.60	17.09	261.14	–	–	24.53	388.57	87.52	1,337.31
	N	418	600,102	45.00	27,004.59	17.09	10,255.74	–	–	38.35	23,013.91	100.44	60,274.24
McLaughlin	A		6,382	33.94	216.61	17.09	109.07	–	–	24.41	155.78	75.44	481.46
	N	754	1,770,273	33.94	60,083.07	17.09	30,253.97	–	–	36.78	65,110.64	87.81	155,447.68

* Lane A due to adjustment for overlapping school district only, this levy is applied against 19,044 taxable value to determine school tax dollars
N due to adjustment for overlapping school district only, this levy is applied against 160,224 taxable value to determine school tax dollars

* Lesterville N due to adjustment for overlapping school district only, this levy is applied against 702,073 taxable value to determine school tax dollars

TABLE VII – 4

1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Madison	A		129,514	15.21	1,969.91	11.16	1,445.38	.11	14.25	27.20	3,522.78	53.68	6,952.32
	N	6,210	31,708,057	15.21	482,279.55	11.16	353,861.92	.11	3,487.89	42.68	1,353,299.87	69.16	2,192,929.23
Marion	A		43,975	15.75	692.61	12.91	567.72	–	–	29.93	1,316.17	58.59	2,576.50
	N	830	3,621,007	15.75	57,030.86	12.91	46,747.20	–	–	44.86	162,438.37	73.52	266,216.43
Martin	N	1,018	2,667,624	18.75	50,017.95	22.12	59,007.84	–	–	37.76	100,729.48	78.63	209,755.27
Marvin	A		33,418	22.75	760.26	10.02	334.85	.11	3.68	28.12*	891.21	61.00	1,990.00
	N	52	69,902	22.75	1,590.27	10.02	700.42	.11	7.69	41.39*	2,775.82	74.27	5,074.20
Mellette	N	192	915,320	26.22	23,999.69	13.87	12,695.49	.59	540.04	29.92	27,386.37	70.60	64,621.59
Menno	A		14,801	24.26	359.07	11.90	176.13	.19	2.81	17.70	261.98	54.05	799.99
	N	793	3,694,731	24.26	89,634.17	11.90	43,967.30	.19	702.00	25.00	92,368.28	61.35	226,671.75
Midland	N	274	586,363	24.28	14,236.89	13.08	7,669.63	.58	340.09	41.49	24,328.20	79.43	46,574.81
Milbank	A		22,144	23.23	514.41	10.02	221.88	.11	2.44	25.39	562.24	58.75	1,300.97
	N	4,120	24,648,963	23.23	572,595.41	10.02	246,982.61	.11	2,711.39	36.49	899,440.66	69.85	1,721,730.07
Miller	N	1,931	7,644,178	19.10	146,003.80	11.04	84,391.79	.80	6,115.34	41.75	319,144.43	72.69	555,655.30
Mission	A		1,621	14.60	23.67	19.57	31.72	–	–	23.56	38.19	57.73	93.58
	N	748	2,030,390	14.60	29,643.69	19.57	39,734.73	–	–	33.38	67,774.42	67.55	137,152.84
Mission Hill	N	197	539,275	18.75	10,111.41	7.55	4,071.53	.15	80.89	32.46	17,504.87	58.91	31,708.70
Mitchell 17-2	N		95,670,093	14.97	1,432,181.29	9.83	940,437.01	.12	11,480.41	32.16	3,076,750.19	57.08	5,460,848.90
Mitchell 1-17-2	N		222,909	14.97	3,336.95	9.83	2,191.20	.12	26.75	33.32	7,427.33	58.24	12,982.23
Mitchell 6-17-2	N		6,909,795	14.97	103,439.63	9.83	67,923.28	.12	829.18	32.45	224,322.85	57.37	396,414.94
Mitchell 32-17-2	N		3,939,729	14.97	58,977.74	9.83	38,727.54	.12	472.77	32.48	127,962.40	57.40	226,140.45
Mitchell 33-17-2	N		2,581,320	14.97	38,642.36	9.83	25,374.38	.12	309.76	32.16	83,015.25	57.08	147,341.75
Mitchell 34-17-2	N	13,917	3,408,132	14.97	51,019.74	9.83	33,501.94	.12	408.98	32.83	111,888.97	57.75	196,819.63
Mobridge	A		13,935	17.55	244.56	8.64	120.40	.25	3.48	22.97	320.09	49.41	688.53
	N	4,174	26,651,007	17.55	467,725.17	8.64	230,264.70	.25	6,662.75	35.12	935,983.37	61.56	1,640,635.99
Monroe	A		26,145	43.79	1,144.89	12.91	337.53	–	–	29.93	782.52	86.63	2,264.94
	N	170	368,905	43.79	16,154.35	12.91	4,762.56	–	–	44.86	16,549.08	101.56	37,465.99
Montrose	A		7,170	15.38	110.27	11.88	85.18	–	–	20.62	147.85	47.88	343.30
	N	396	1,351,870	15.38	20,791.76	11.88	16,060.22	–	–	28.95	39,136.64	56.21	75,988.62
Morristown	A		4,698	36.37	170.87	17.09	80.29	–	–	25.43	119.47	78.89	370.63
	N	127	215,214	36.37	7,827.33	17.09	3,678.01	–	–	38.35	8,253.46	91.81	19,758.80
Mound City	N	111	287,375	15.66	4,500.29	12.65	3,635.29	.28	80.47	34.82	10,006.40	63.41	18,222.45
Mount Vernon	A		4,730	19.97	94.46	9.83	46.50	.12	.57	18.27	86.42	48.19	227.95
	N	403	1,723,547	19.97	34,419.23	9.83	16,942.47	.12	206.83	25.83	44,519.22	55.75	96,087.75
Murdo	A		22,250	15.38	342.21	10.37	230.70	.37	8.23	19.76	439.66	45.88	1,020.83
	N	723	4,017,860	15.38	61,794.68	10.37	41,665.20	.37	1,486.60	27.15	109,084.89	53.27	214,031.37

* Marvin A due to adjustment for overlapping school district only, this levy is applied against 31,693 taxable value to determine school tax dollars

N due to adjustment for overlapping school district only, this levy is applied against 67,065 taxable value to determine school tax dollars

TABLE VII – 4

1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Naples (Clark)	A		2,464	23.49	57.88	13.90	34.25	.38	.94	28.51	70.25	66.28	163.32
Naples (Hamlin)	A		13,947	23.49	327.62	13.90	193.86	.38	5.30	26.17*	425.26	63.94	952.04
	N	45	34,034	23.49	799.46	13.90	473.07	.38	12.93	40.03*	1,771.49	77.80	3,056.95
New Effington	A		6,569	8.87	58.27	18.70	122.84	–	–	31.00	203.64	58.57	384.75
	N	261	669,820	8.87	5,941.30	18.70	12,525.63	–	–	47.00	31,481.54	74.57	49,948.47
Newell	N	638	3,124,708	20.80	64,993.93	11.02	34,434.28	–	–	33.03	103,209.11	64.85	202,637.32
New Underwood	A		4,880	35.89	175.14	14.88	72.61	.17	.83	21.01	102.53	71.95	351.11
	N	512	1,667,002	35.89	59,828.70	14.88	24,804.99	.17	283.39	29.17	48,626.45	80.11	133,543.53
Nisland	N	216	533,451	18.75	10,002.21	11.75	6,268.05	–	–	33.03	17,619.89	63.53	33,890.15
North Sioux City	A		95,330	14.51	1,383.24	10.00	953.30	–	–	18.61	1,774.09	43.12	4,110.63
	N	1,992	3,434,034	14.51	49,827.83	10.00	34,340.34	–	–	27.99	96,118.61	52.50	180,286.78
N. Sioux City (Annexed)	A		54,199	11.70	634.13	10.00	541.99	–	–	18.61	1,008.64	40.31	2,184.76
	N		5,971,933	11.70	69,871.62	10.00	59,719.33	–	–	27.99	167,154.40	49.69	296,745.35
Northville	A		13,421	7.03	94.35	13.87	186.15	.59	7.92	20.74	278.35	42.23	566.77
	N	138	370,802	7.03	2,606.74	13.87	5,143.02	.59	218.77	29.92	11,094.40	51.41	19,062.93
Nunda	A		97,549	17.63	1,719.79	11.16	1,088.65	.11	10.73	27.11	2,644.55	56.01	5,463.72
	N	60	292,771	17.63	5,161.55	11.16	3,267.32	.11	32.20	41.10	12,032.89	70.00	20,493.96
Oacoma	A		5,719	34.00	194.45	12.22	69.89	.39	2.23	23.03*	151.98	69.64	418.55
	N	287	700,146	34.00	23,804.96	12.22	8,555.78	.39	273.06	31.06*	39,263.60	77.67	71,897.40
Oelrichs	A		2,670	10.41	27.79	13.43	35.86	–	–	16.13	43.07	39.97	106.72
	N	124	391,189	10.41	4,072.28	13.43	5,253.67	–	–	24.26	9,490.25	48.10	18,816.20
Oldham	N	213	704,145	23.56	16,589.66	10.16	7,154.11	.11	77.46	22.38	15,758.77	56.21	39,580.00
Olivet	A		13,646	16.35	223.11	12.17	166.07	.19	2.59	17.70	241.53	46.41	633.30
	N	96	353,348	16.35	5,777.24	12.17	4,300.25	.19	67.14	25.00	8,833.70	53.71	18,978.33
Onaka	A		4,346	34.75	151.02	14.52	63.10	.43	1.87	20.39	88.61	70.09	304.60
	N	68	166,592	34.75	5,789.07	14.52	2,418.92	.43	71.63	30.73	5,119.37	80.43	13,389.99
Onida	A		16,830	17.50	294.53	15.85	266.76	.34	5.72	22.12	372.28	55.81	939.29
	N	851	3,370,098	17.50	58,976.72	15.85	53,416.05	.34	1,145.83	32.22	108,584.56	65.91	222,123.16
Orient	A		4,820	36.08	173.91	14.52	69.99	.67	3.23	22.24	107.20	73.51	354.33
	N	89	194,756	36.08	7,026.80	14.52	2,827.86	.67	130.49	34.99	6,814.51	86.26	16,799.66
Ortley	A		55,046	22.53	1,240.19	17.99	990.28	–	–	24.04*	2,349.89	64.56	4,580.36
	N	80	109,159	22.53	2,459.35	17.99	1,963.77	–	–	33.72*	5,393.85	74.24	9,816.97

* Naples (Hamlin) A due to adjustment for overlapping school district only, this levy is applied against 16,250 taxable value to determine school tax dollars

N due to adjustment for overlapping school district only, this levy is applied against 44,254 taxable value to determine school tax dollars

* Oacoma A due to adjustment for overlapping school district only, this levy is applied against 6,599 taxable value to determine school tax dollars

N due to adjustment for overlapping school district only, this levy is applied against 1,264,121 taxable value to determine school tax dollars

* Ortley A due to adjustment for overlapping school district only, this levy is applied against 97,749 taxable value to determine school tax dollars

N due to adjustment for overlapping school district only, this levy is applied against 159,960 taxable value to determine school tax dollars

TABLE VII – 4
1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Parker	A		15,450	11.57	178.76	12.91	199.46	–	–	29.28	452.38	53.76	830.60
	N	999	3,632,870	11.57	42,032.31	12.91	46,900.35	–	–	44.88	163,043.21	69.36	251,975.87
Parkston	N	1,545	9,138,067	25.25	230,736.19	11.90	108,743.00	.19	1,736.23	31.11	284,285.26	68.45	625,500.68
Peever	N	232	282,973	24.01	6,794.18	18.99	5,373.66	–	–	46.44	13,141.27	89.44	25,309.11
Philip	N	1,072	3,774,207	26.50	100,016.49	13.08	49,366.63	.58	2,189.04	45.19	170,556.41	85.35	322,128.57
Pierpont	A		9,885	38.00	375.63	12.55	124.06	.31	3.06	22.54*	167.86	73.40	670.61
	N	184	596,623	38.00	22,671.67	12.55	7,487.62	.31	184.95	33.92*	15,563.55	84.78	45,907.79
Pierre	A		191,575	8.24	1,578.58	6.63	1,270.14	.48	91.96	27.40	5,249.16	42.75	8,189.84
	N	11,973	98,665,665	8.24	813,005.08	6.63	654,153.36	.48	47,359.52	39.80	3,926,893.47	55.15	5,441,411.43
Plankinton	A		13,266	20.08	266.38	14.45	191.69	–	–	22.95	304.45	57.48	762.52
	N	637	2,477,205	20.08	49,742.28	14.45	35,795.61	–	–	34.50	85,463.57	69.03	171,001.46
Platte	A		4,942	30.50	150.73	21.58	106.65	.35	1.73	17.49	86.44	69.92	345.55
	N	1,334	4,807,622	30.50	146,632.47	21.58	103,748.48	.35	1,682.67	28.03	134,757.64	80.46	386,821.26
Pollock	N	355	1,292,691	41.48	53,620.82	12.65	16,352.54	.28	361.95	34.82	45,011.50	89.23	115,346.81
Presho	A		13,757	55.37	761.73	12.22	168.11	.39	5.37	25.18	346.40	93.16	1,281.61
	N	757	1,656,130	55.37	91,699.92	12.22	20,237.91	.39	645.89	35.93	59,504.75	103.91	172,088.47
Pringle	N	105	336,349	15.58	5,240.32	3.68	1,237.76	–	–	37.74	12,693.81	57.00	19,171.89
Pukwana	A		11,399	11.06	126.07	12.93	147.39	.28	3.19	23.03	262.52	47.30	539.17
	N	234	576,292	11.06	6,373.79	12.93	7,451.46	.28	161.36	31.06	17,899.63	55.33	31,886.24
Quinn	A		33,378	6.09	203.27	14.88	496.66	.47	15.69	20.99	700.60	42.43	1,416.22
	N	79	213,102	6.09	1,297.79	14.88	3,170.96	.47	100.16	32.48	6,921.55	53.92	11,490.46
Ramona	A		20,147	8.43	169.84	11.16	224.84	.11	2.22	21.58	434.77	41.28	831.67
	N	241	787,951	8.43	6,659.29	11.16	8,815.85	.11	86.89	31.96	25,246.83	51.66	40,808.86
Rapid City 51-4/2 RC	A		49,734	2.42	120.36	14.88	740.04	.17	8.45	27.17*	1,432.35	44.64	2,301.20
	N	46,492	435,209,202	9.69	4,217,177.17	14.88	6,475,912.93	.17	73,985.56	39.92*	18,415,964.42	64.66	29,183,040.08
Rapid City 51-4/2 RC/RS	N		11,810,639	13.44	158,734.99	14.88	175,742.31	.17	2,007.81	39.92*	4,491,769.54	68.41	4,828,254.65
Rapid City 51-4/2 RC/VS	N		200,195	12.92	2,586.52	14.88	2,978.90	.17	34.03	39.92*	8,471.30	67.89	14,070.75
Ravinia	A		3,642	14.07	51.24	21.58	78.59	.35	1.27	25.76	93.82	61.76	224.92
	N	88	117,791	14.07	1,657.32	21.58	2,541.93	.35	41.23	35.65	4,199.25	71.65	8,439.73
Raymond	N	106	217,083	33.25	7,218.01	13.90	3,017.45	.38	82.49	31.94	6,933.63	79.47	17,251.58
Redfield	A		2,558	24.80	63.44	13.47	34.46	.60	1.53	26.05*	88.86	64.92	188.29
	N	3,027	14,172,197	24.80	351,470.49	13.47	190,899.49	.60	8,503.32	40.05*	756,846.08	78.92	1,307,719.38
Ree Heights	A		5,236	15.00	78.54	11.04	57.81	.80	4.19	25.75	134.83	52.59	275.37
	N	88	171,466	15.00	2,571.99	11.04	1,892.98	.80	137.17	41.75	7,158.71	68.59	11,760.85

* Pierpont A due to adjustment for overlapping school district only, this levy is applied against 7,447 taxable value to determine school tax dollars
N due to adjustment for overlapping school district only, this levy is applied against 458,831 taxable value to determine school tax dollars

* Rapid City 51-4/2 RC A due to change in taxable percentage (to 53%) for school purposes only, this levy is applied against 52,718 taxable value to determine school tax dollars
N due to change in taxable percentage (to 53%) for school purposes only, this levy is applied against 461,321,754 taxable value to determine school tax dollars

51-4/2 RC/RS A due to change in taxable percentage (to 53%) for school purposes only, this levy is applied against 12,519,277 taxable value to determine school tax dollars
51-4/2 RC/VS N due to change in taxable percentage (to 53%) for school purposes only, this levy is applied against 212,207 taxable value to determine school tax dollars

* Redfield A due to change in taxable percentage (to 60%) for school purposes only, this levy is applied against 3,411 taxable value to determine school tax dollars
N due to change in taxable percentage (to 60%) for school purposes only, this levy is applied against 18,897,153 taxable value to determine school tax dollars

TABLE VII – 4

1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Reliance	A		12,172	22.13	269.37	12.22	148.74	.39	4.75	25.18	306.49	59.92	729.35
	N	192	417,171	22.13	9,231.99	12.22	5,097.83	.39	162.70	35.93	14,988.95	70.67	29,481.47
Revillo	N	158	455,745	30.06	13,699.69	10.02	4,566.56	.11	50.13	42.50	19,369.16	82.69	37,685.54
Rockham	A		9,472	17.47	165.48	14.52	137.53	.67	6.35	22.24	210.66	54.90	520.02
	N	52	93,589	17.47	1,635.00	14.52	1,358.91	.67	62.70	34.99	3,274.68	67.65	6,331.29
Roscoe	A		13,055	19.23	251.05	10.61	138.51	.27	3.52	18.50	241.52	48.61	634.60
	N	370	1,883,222	19.23	36,214.36	10.61	19,980.99	.27	508.47	28.08	52,880.87	58.19	109,584.69
Rosholt	A		2,066	16.38	33.84	18.70	38.63	–	–	30.96	63.96	66.04	136.43
	N	446	2,180,363	16.38	35,714.35	18.70	40,772.79	–	–	46.96	102,389.85	82.04	178,876.99
Roslyn	N	261	889,424	30.58	27,198.59	12.55	11,162.27	.31	275.72	39.12	34,794.27	82.56	73,430.85
Roswell	A		97,196	9.09	883.51	14.69	1,427.81	–	–	15.32	1,489.04	39.10	3,800.36
	N	19	40,312	9.09	366.44	14.69	592.18	–	–	20.51	826.80	44.29	1,785.42
St. Francis	N	1,010	78,417	–	–	19.57	1,534.62	–	–	33.38	2,617.56	52.95	4,152.18
St. Lawrence	A		57,074	16.45	938.87	11.04	630.10	.80	45.66	25.75	1,469.66	54.04	3,084.29
	N	223	523,848	16.45	8,617.30	11.04	5,783.28	.80	419.08	41.75	21,870.65	70.04	36,690.31
Salem	A		20,268	14.96	303.21	11.88	240.78	–	–	25.41	515.01	52.25	1,059.00
	N	1,486	8,333,690	14.96	124,672.00	11.88	99,004.24	–	–	39.98	333,180.93	66.82	556,857.17
Scotland	A		10,975	29.39	322.56	19.55	214.56	.30	3.29	27.87*	360.94	77.11	901.35
	N	1,006	3,586,983	29.39	105,421.43	19.55	70,125.52	.30	1,076.09	43.46*	183,898.97	92.70	360,522.01
Selby	A		31,635	17.46	552.35	8.64	273.33	.25	7.91	13.85	438.14	40.20	1,271.73
	N	884	5,078,670	17.46	88,673.58	8.64	43,879.71	.25	1269.67	18.64	94,666.41	44.99	228,489.37
Seneca	A		23,794	26.70	635.30	14.52	345.49	.43	11.02	22.24	529.18	63.89	1,520.99
	N	103	148,514	26.70	3,965.32	14.52	2,156.42	.43	63.86	34.99	5,196.50	76.64	11,382.10
Sherman	A		24,452	15.83	387.08	8.63	211.02	.11	2.69	31.11	760.70	55.68	1,361.49
	N	100	354,586	15.83	5,613.10	8.63	3,060.08	.11	39.00	47.04	16,679.73	71.61	25,391.91
Sinai	A		16,219	30.84	500.19	10.98	178.08	.12	1.95	31.52	511.22	73.46	1,191.44
	N	129	549,060	30.84	16,933.01	10.98	6,028.68	.12	65.89	45.44	24,949.29	87.38	47,976.87
Sioux Falls (Minnehaha)	A		1,269,836	16.58	21,053.88	7.07	8,977.74	.11	139.68	28.87	36,660.17	52.63	66,831.47
	N	81,071	699,599,794	16.58	11,599,364.58	7.07	4,946,170.54	.11	76,955.98	42.82	29,956,863.18	66.58	46,579,354.28
Sioux Falls (Lincoln)	A		89,014	16.58	1,475.85	8.98	799.35	.08	7.12	–	–	25.64	2,282.32
	N		7,367,820	16.58	122,151.82	8.98	66,159.43	.08	589.39	–	–	25.64	188,900.64
Sioux Falls (Lincoln 2B)	A		–	–	–	–	–	–	–	34.01*	1,386.52	34.01	1,386.52
	N		–	–	–	–	–	–	–	47.96*	6,394..08	47.96	6,394.08
Sioux Falls (Lincoln 2A)	A		–	–	–	–	–	–	–	30.60*	832.41	30.60	832.41
	N		–	–	–	–	–	–	–	44.55*	228,399.39	44.55	228,399.39
	A		–	–	–	–	–	–	–	28.87*	607.51	28.87	607.51
Sisseton	A		16,315	23.90	389.93	18.99	309.82	–	–	30.70	500.87	73.59	1,200.62
	N	2,789	7,313,039	23.90	174,781.63	18.99	138,874.61	–	–	46.44	339,617.53	89.33	653,273.77

* Scotland A due to change in taxable percentage (to 56%) for school purposes only, this levy is applied against 12,951 taxable value to determine school tax dollars

N due to change in taxable percentage (to 56%) for school purposes only, this levy is applied against 4,232,817 taxable value to determine school tax dollars

* Sioux Falls (2B) A due to adjustment for overlapping school district only, this levy is applied against 40,768 taxable value to determine school tax dollars

N due to adjustment for overlapping school district only, this levy is applied against 133,321 taxable value to determine school tax dollars

Sioux Falls (2A) A due to adjustment for overlapping school district only, this levy is applied against 27,203 taxable vlaue to determine school tax dollars

N due to adjustment for overlapping school district only, this levy is applied against 5,126,810 taxable value to determine school tax dollars

A due to adjustment for overlapping school district only, this levy is applied against 21,043 taxable value to determine school tax dollars

TABLE VII – 4

1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
South Shore	A		40,620	15.32	622.30	7.89	320.49	.08	3.25	22.29	905.42	45.58	1,851.46
	N	241	1,211,525	15.32	18,560.56	7.89	9,558.93	.08	96.92	31.78	38,502.26	55.07	66,718.67
Spearfish	A		16,105	9.33	150.26	16.43	264.61	–	–	34.38	553.69	60.14	968.56
	N	5,251	38,169,098	9.33	356,117.68	16.43	627,118.28	–	–	50.29	1,919,523.94	76.05	2,902,759.90
Spencer	A		2,040	32.09	65.46	11.88	24.24	–	–	21.32	43.49	65.29	133.19
	N	380	1,017,758	32.09	32,659.85	11.88	12,090.97	–	–	32.69	33,270.51	76.66	78,021.33
Springfield	N	1,348	3,013,193	26.89	81,024.76	19.55	58,907.92	.30	903.96	45.20	136,196.32	91.94	277,032.96
Stickney	N	403	1,264,565	30.17	38,151.93	14.45	18,272.96	–	–	23.80	30,096.65	68.42	86,521.54
Stockholm	A		45,122	25.12	1,133.46	10.02	452.12	.11	4.96	25.39	1,145.65	60.64	2,736.19
	N	95	313,228	25.12	7,868.29	10.02	3,138.54	.11	34.46	36.49	11,429.69	71.74	22,470.98
Strandburg	A		328	24.70	8.10	10.02	3.29	.11	.04	27.74	9.10	62.57	20.53
	N	79	100,897	24.70	2,492.16	10.02	1,010.99	.11	11.10	42.50	4,288.12	77.33	7,802.37
Stratford	N	82	277,472	14.92	4,139.88	12.58	3,490.60	.54	149.83	35.66	9,894.65	63.70	17,674.96
Sturgis	N	5,184	26,384,898	23.58	622,155.89	9.46	249,601.14	–	–	39.18	1,033,760.30	72.22	1,905,517.33
Summit	A		9,274	21.73	201.52	18.48	171.38	–	–	27.13	251.60	67.34	624.50
	N	290	543,016	21.73	11,797.74	18.48	10,034.94	–	–	40.75	22,127.90	80.96	43,962.58
Tabor	N	458	1,548,290	29.95	46,371.29	19.55	30,269.07	.30	464.49	45.20	69,982.71	95.00	147,087.56
Tea	A		15,835	12.24	193.82	8.98	142.20	–	–	30.30	479.80	51.52	815.82
	N	729	4,065,970	12.24	49,767.47	8.98	36,512.41	–	–	45.63	185,530.21	66.85	271,810.09
Timber Lake	A		2,198	24.27	53.35	14.96	32.88	–	–	27.11	59.59	66.34	145.82
	N	660	1,440,048	24.27	34,949.97	14.96	21,543.12	–	–	41.80	60,194.01	81.03	116,687.10
Tolstoy	A		5,002	15.98	79.93	11.27	56.37	.41	2.05	16.53	82.68	44.19	221.03
	N	96	370,469	15.98	5,920.09	11.27	4,175.19	.41	151.89	25.57	9,472.89	53.23	19,720.06
Toronto	A		6,080	33.20	201.86	14.20	86.34	.13	.79	31.80*	197.03	79.33	486.02
	N	236	611,348	33.20	20,296.75	14.20	8,681.14	.13	79.48	47.80*	31,450.25	95.33	60,507.62
Trent	A		60,376	27.63	1,668.19	13.25	799.98	.12	7.25	26.46	1,597.55	67.46	4,072.97
	N	197	576,529	27.63	15,929.50	13.25	7,639.01	.12	69.18	39.47	22,755.60	80.47	46,393.29
Tripp	A		3,818	41.25	157.49	11.90	45.43	.19	.73	24.39	93.12	77.73	296.77
	N	804	4,124,503	41.25	170,135.75	11.90	49,081.59	.19	783.66	39.70	163,742.77	93.04	383,743.77
Tulare	N	238	955,715	12.35	11,803.08	13.87	13,255.77	.60	573.43	38.18	36,489.20	65.00	62,121.48
Turton	A		14,364	23.15	332.53	13.87	199.23	.59	8.47	25.31	363.55	62.92	903.78
	N	101	287,784	23.15	6,662.20	13.87	3,991.56	.59	169.79	40.87	11,761.73	78.48	22,585.28
Twin Brooks	A		30,982	11.99	371.47	10.02	310.44	.11	3.41	26.69	826.91	48.81	1,512.23
	N	87	135,869	11.99	1,629.07	10.02	1,361.41	.11	14.95	37.79	5,134.49	59.91	8,139.92

* Toronto A due to adjustment for overlapping school district only, this levy is applied against 6,196 taxable value to determine school tax dollars

N due to adjustment for overlapping school district only, this levy is applied against 657,955 taxable value to determine school tax dollars

TABLE VII – 4

1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Tyndall	A		45,905	17.20	789.57	19.55	897.44	.30	13.77	29.20	1,340.43	66.25	3,041.21
	N	1,243	4,517,183	17.20	77,695.55	19.55	88,310.93	.30	1,355.15	45.20	204,176.67	82.25	371,598.30
Utica	A		12,464	15.12	188.46	7.55	94.10	.15	1.87	22.77	283.81	45.59	568.24
	N	100	318,267	15.12	4,812.20	7.55	2,402.92	.15	47.74	32.46	10,330.95	55.28	17,593.87
Valley Springs	A		42,772	19.80	846.89	8.63	369.12	.11	4.70	32.96	1,409.77	61.50	2,630.48
	N	801	3,044,053	19.80	60,272.25	8.63	26,270.18	.11	334.85	48.90	148,854.19	77.44	235,731.47
Veblen	A		3,650	16.82	61.39	14.52	53.00	–	–	30.60	111.69	61.94	226.08
	N	374	876,220	16.82	14,738.02	14.52	12,722.71	–	–	46.60	40,831.85	77.94	68,292.58
Verdon	A		10,028	6.45	64.68	12.58	126.15	.54	5.42	14.54*	151.10	34.11	347.35
	N	7	13,212	6.45	85.22	12.58	166.21	.54	7.13	18.71*	287.14	38.28	545.70
Vermillion	A		100,562	7.61	765.28	10.21	1,026.74	–	–	27.25	2,740.31	45.07	4,532.33
	N	10,136	46,283,209	7.61	352,215.22	10.21	472,551.56	–	–	41.61	1,925,844.33	59.43	2,750,611.11
Viborg	A		1,410	17.94	25.30	12.91	18.20	–	–	22.29	31.43	53.14	74.93
	N	812	3,202,316	17.94	57,449.55	12.91	41,341.90	–	–	35.85	114,803.03	66.70	213,594.48
Vienna	A		41,252	22.73	937.66	13.90	573.40	.38	15.68	28.51	1,176.09	65.52	2,702.83
	N	90	425,059	22.73	9,661.59	13.90	5,908.32	.38	161.52	42.97	18,264.79	79.98	33,996.22
Vilas	A		227,648	2.48	564.57	14.69	3,344.15	.07	15.94	15.32	3,487.57	32.56	7,412.23
	N	28	74,533	2.48	184.84	14.69	1,094.89	.07	5.22	20.51	1,528.67	37.75	2,813.62
Virgil	A		46,737	14.97	699.65	9.45	441.66	.48	22.43	24.03	1,123.09	48.93	2,286.83
	N	37	100,276	14.97	1,501.13	9.45	947.61	.48	48.13	38.43	3,859.61	63.33	6,350.48
Volga	A		6,209	18.91	117.41	10.98	68.17	.12	.75	31.52	195.71	61.53	382.04
	N	1,221	7,218,166	18.91	136,495.52	10.98	79,255.46	.12	866.18	45.44	327,993.46	75.45	544,610.62
Volin	A		1,098	9.14	10.04	7.55	8.29	.15	.16	22.40	24.60	39.24	43.09
	N	156	436,653	9.14	3,991.01	7.55	3,296.73	.15	65.50	33.54	14,645.34	50.38	21,998.58
Wagner	A		8,262	25.77	212.91	21.58	178.29	.35	2.89	23.99	198.21	71.69	592.30
	N	1,453	4,501,126	25.77	115,994.02	21.58	97,134.30	.35	1,575.39	32.98	148,447.14	80.68	363,150.85
Wakonda	A		1,537	44.35	68.17	10.21	15.69	–	–	22.09	33.95	76.65	117.81
	N	383	1,294,793	44.35	57,424.07	10.21	13,219.84	–	–	31.62	40,941.35	86.18	111,585.26
Wall	A		29,501	17.65	520.69	14.88	438.97	.47	13.87	20.99	619.23	53.99	1,592.76
	N	542	6,508,921	17.65	114,882.46	14.88	96,852.74	.47	3,059.19	32.48	211,409.75	65.48	426,204.14
Wallace	N	90	433,624	8.07	3,499.35	7.89	3,421.29	.08	34.69	32.42*	13,334.57	48.46	20,289.90
Ward	A		18,928	34.34	649.99	13.25	250.80	.12	2.27	26.46	500.83	74.17	1,403.89
	N	43	108,488	34.34	3,725.48	13.25	1,437.47	.12	13.02	39.47	4,282.02	87.18	9,457.99
Warner	A		583	17.32	10.10	12.58	7.33	.54	.31	25.06	14.61	55.50	32.35
	N	322	1,615,687	17.32	27,983.70	12.58	20,325.34	.54	872.47	35.66	57,615.40	66.10	106,796.91
Wasta	A		7,793	12.05	93.91	14.88	115.96	.17	1.32	20.99	163.58	48.09	374.77
	N	99	282,768	12.05	3,407.35	14.88	4,207.59	.17	48.07	32.48	9,184.30	97.58	16,847.31

* Verdon A due to adjustment for overlapping school district only, this levy is applied against 10,392 taxable value to determine school tax dollars
N due to adjustment for overlapping school district only, this levy is applied against 15,347 taxable value to determine school tax dollars

* Wallace N due to adjustment for overlapping school district only, this levy is applied against 411,307 taxable value to determine school tax dollars

TABLE VII – 4
1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Watertown	A		137,694	7.20	991.40	7.89	1,086.41	.08	11.02	19.71	2,713.95	34.88	4,802.78
	N	15,649	152,013,512	7.20	1,094,497.29	7.89	1,199,386.61	.08	12,161.08	27.14	4,125,646.72	42.31	6,431,691.70
Waubay	A		60,085	19.63	1,179.47	12.55	754.07	.31	18.63	24.04	1,444.44	56.53	3,396.61
	N	675	1,992,478	19.63	39,112.34	12.55	25,005.60	.31	617.67	33.72	67,186.36	66.21	131,921.97
Webster	A		3,735	14.31	53.45	12.55	46.87	.31	1.16	21.21	79.22	48.38	180.70
	N	2,417	13,300,487	14.31	190,329.97	12.55	166,921.11	.31	4,123.15	32.42	431,201.79	59.59	792,576.02
Wentworth	N	193	909,962	24.91	22,667.15	11.16	10,155.18	.11	100.10	31.76	28,900.39	67.94	61,822.82
Wessington (Beadle)	A		46,769	32.14	1,503.16	9.45	441.97	.48	22.45	17.63	824.54	59.70	2,792.12
	N	304	942,774	32.14	30,300.76	9.45	8,909.21	.48	452.53	24.41	23,013.11	66.48	62,675.61
Wessington (Hurlbert)	N		52,760	32.14	1,695.71	11.04	582.47	.80	42.21	24.41*	1,794.94	68.39	4,115.33
Wessington Springs	A		36,724	26.90	987.88	17.89	656.99	–	–	26.29*	1,100.87	71.02	2,745.74
	N	1,203	3,606,155	26.90	97,005.57	17.89	64,514.11	–	–	39.92*	164,522.42	84.71	326,042.10
Westport	A		5,062	9.88	50.01	12.58	63.68	.64	3.24	25.67	129.94	48.77	246.87
	N	122	197,397	9.88	1,950.28	12.58	2,483.25	.64	126.33	38.81	7,660.98	61.91	12,220.84
Wetonka	A		11,430	45.00	514.35	9.21	105.27	–	–	14.93	170.65	69.14	790.27
	N	22	10,888	45.00	489.96	9.21	100.28	–	–	19.68	214.28	73.89	804.52
White	A		35,937	33.41	1,200.66	10.98	394.59	.12	4.31	31.80	1,142.80	76.31	2,742.36
	N	474	1,797,992	33.41	60,070.91	10.98	19,741.95	.12	215.76	47.80	85,944.02	92.31	165,972.64
White Lake	A		5,330	45.00	239.85	14.45	77.02	–	–	13.56	72.27	73.01	389.14
	N	412	985,865	45.00	44,363.93	14.45	14,245.75	–	–	16.64	16,404.79	76.09	75,014.47
White River	N	561	1,255,484	12.39	15,555.45	13.40	16,823.49	–	–	29.32	36,810.79	55.11	69,189.73
White Rock	A		57,389	16.80	964.14	18.70	1,073.17	–	–	30.96	1,776.76	66.46	3,814.07
	N	10	14,031	16.80	235.72	18.70	262.38	–	–	46.96	658.90	82.46	1,157.00
Whitewood	N	821	3,029,409	13.47	40,806.14	16.43	49,773.19	–	–	39.18	118,692.24	69.08	209,271.57
Willow Lake	A		2,851	35.24	100.47	13.90	39.63	.38	1.08	28.51	81.28	78.03	222.46
	N	370	923,972	35.24	32,560.77	13.90	12,843.21	.38	351.11	42.97	39,703.08	92.49	85,458.17
Wilmot	A		19,247	22.85	439.79	18.48	355.68	–	–	28.12	541.23	69.45	1,336.70
	N	507	1,845,003	22.85	42,158.32	18.48	34,095.66	–	–	41.39	76,364.67	82.72	152,618.65
Winfred	A		88,038	13.04	1,148.02	11.16	982.50	.11	9.68	27.20	2,394.63	51.51	4,534.83
	N	81	333,910	13.04	4,354.19	11.16	3,726.44	.11	36.73	42.68	14,251.28	66.99	22,368.64
Winner	N	3,466	17,069,896	26.22	447,572.67	14.59	249,049.78	–	–	31.17	532,068.66	71.98	1,228,691.11
Witten (old) 30	A		3,498	–	–	14.59	51.04	–	–	22.16*	83.54	36.75	134.58
	N		2,268	–	–	14.59	33.09	–	–	34.23*	56.89	48.82	89.98
110	A		1,370	–	–	14.59	19.99	–	–	20.89	28.62	35.48	48.61
Witten (new)	N	134	250 292	8.79	2,200.07	14.59	3,651.76	–	–	34.23*	9,067.42	57.61	14,919.25
Wolsey	A		68,745	19.35	1,330.22	9.45	649.64	.48	33.00	24.03	1,651.94	53.31	3,664.80
	N	437	2,189,599	19.35	42,368.74	9.45	20,691.71	.48	1,051.01	38.43	84,146.29	67.71	148,257.75

* Wessington (Hurlbert Annex) N due to adjustment for overlapping school district only, this levy is applied against 73,533 taxable value to determine school tax dollars

* Wessington Springs A due to adjustment for overlapping school district only, this levy is applied against 41,970 taxable value to determine school tax dollars

N due to adjustment for overlapping school district only, this levy is applied against 4,121,303 taxable value to determine school tax dollars

* Witten (old) A due to adjustment for overlapping school district only, this levy is applied against 3,770 taxable value to determine school tax dollars

N due to adjustment for overlapping school district only, this levy is applied against 1,662 taxable value to determine school tax dollars

* Witten (new) N due to adjustment for overlapping school district only, this levy is applied against 264,897 taxable value to determine school tax dollars

TABLE VII - 4

1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Wood	N		76,676	13.04	999.86	13.40	1,027.46	–	–	33.75	2,587.82	60.19	4,615.14
Woonsocket	A		385	36.36	14.00	22.16	8.53	.22	.08	26.45	10.18	85.19	32.79
	N	790	1,749,028	36.36	63,594.66	22.16	38,758.46	.22	384.79	41.27	72,182.39	100.01	174,920.30
Worthing	A		5,573	11.93	66.49	8.98	50.05	–	–	30.30	168.86	51.21	285.40
	N	388	1,799,412	11.93	21,446.99	8.98	16,158.72	–	–	45.63	82,107.17	66.54	119,732.88
Yale	A		1,630	16.78	27.35	9.45	15.40	.48	.78	22.15	36.10	48.86	79.63
	N	136	570,406	16.78	9,571.41	9.45	5,390.34	.48	273.79	34.24	19,530.70	60.95	34,766.24
Yankton	A		120,300	8.31	999.69	7.55	908.27	.15	18.05	22.7	2,739.23	38.78	4,665.24
	N	12,011	93,624,944	8.31	778,023.28	7.55	706,868.33	.15	14,043.74	32.46	3,039,065.68	48.47	4,538,001.03
TOTALS:					45,589,192.98		30,061,108.45		500,417.98		115,696,610.90		191,847,330.31

TABLE VII–5

1986 VALUATIONS – TAXES PAYABLE 1987

COUNTY	Real Estate Full & True Valuation	Taxable Percentages	Taxable Value Railroad	Taxable Value Lgt, Power, Gas, Water, Etc.	Taxable Value Telephone (Within)	Taxable Value Telegraph	Total Taxable Value Utilities	Taxable Value Telephone (Without)
Aurora	$90,598,460	48	-0-	$459,869	$16,358	-0-	$476,227	$248,279
Beadle	318,182,258	55	610,439	9,877,008	4,413,441	34,242	14,935,130	1,547,241
Bennett	43,029,815	60	-0-	-0-	-0-	-0-	-0-	7,086
Bon Homme	111,279,050	50	-0-	1,017,473	283,286	-0-	1,300,759	323,685
Brookings	363,237,710	53	182,569	2,618,588	380,751	1,616	3,183,524	574,700
Brown	637,994,885	45	451,938	20,500,652	7,051,566	10,517	28,014,673	1,735,975
Brule	140,334,175	34	-0-	818,269	475,197	-0-	1,293,466	640,091
Buffalo	29,681,385	34	-0-	-0-	-0-	-0-	-0-	17,603
Butte	*	*	95,277	2,540,569	1,144,543	842	3,781,231	1,043,417
Campbell	67,391,450	60	18,810	376,165	13,228	-0-	408,203	36,245
Charles Mix	157,066,195	40	-0-	1,078,920	613,222	-0-	1,692,142	829,705
Clark	146,066,770	44	126,030	10,009,008	403,975	428	10,539,441	1,032,565
Clay	221,266,423	50	-0-	8,376,448	1,287,976	3,176	9,667,600	348,412
Codington	365,961,423	60	496,327	11,260,236	4,256,255	8,997	16,021,815	2,161,453
Corson	112,561,990	29	-0-	300,750	171,874	645	473,269	384,648
Custer	134,993,730	40	817,352	2,321,047	27,307	-0-	3,165,706	701,272
Davison	278,962,720	55A/60N	-0-	5,474,700	3,344,195	6,687	8,825,582	1,164,102
Day	184,211,920	50	-0-	2,100,644	917,910	-0-	3,018,554	1,064,580
Deuel	118,121,705	45	1,379	8,759,701	1,472	-0-	8,762,552	38,896
Dewey	57,333,255	35	-0-	-0-	104,165	-0-	104,165	148,671
Douglas	95,341,300	45	-0-	351,503	39,988	-0-	391,491	121,461
Edmunds	148,383,510	60	-0-	4,459,025	580,928	-0-	5,039,953	818,764
Fall River	96,822,299	60	6,307,373	4,149,466	-0-	409	10,457,248	119,364
Shannon	17,303,095	37	-0-	143,866	19,046	-0-	162,912	108,198
Faulk	117,120,015	40	-0-	432,787	96,970	-0-	529,757	128,265
Grant	180,634,170	40	187,193	60,987,325	842,186	482	62,017,186	844,489
Gregory	112,251,390	40	-0-	26,342	510,099	-0-	536,441	812,349
Haakon	75,667,860	43A/46N	126,465	-0-	-0-	-0-	126,465	89,550
Hamlin	116,785,800	46	158,148	5,210,553	301,357	126	5,670,184	465,402
Hand	173,023,332	60	156,911	435,895	439,225	38	1,032,069	677,041
Hanson	86,924,675	47	-0-	682,908	43,291	-0-	726,199	391,765
Harding	112,079,639	30	-0-	581,937	19,736	-0-	601,673	164,098
Hughes	309,011,242	45	300,971	135,862	3,677,322	9,596	4,123,751	760,260

* 1986 real property valuation and taxable percentage unavailable at printing time due to reassessment ordered by State Board of Equalization

TABLE VII-5

1986 VALUATIONS – TAXES PAYABLE IN 1987

COUNTY	Real Estate Full & True Valuation	Taxable Percentages	Taxable Value Railroad	Taxable Value Lgt, Power, Gas, Water, Etc.	Taxable Value Telephone (Within)	Taxable Value Telegraph	Total Taxable Value Utilities	Taxable Value Telephone (Without)
Hutchinson	$212,151,317	55	-0-	$1,825,616	$585,673	-0-	$2,401,289	$509,459
Hyde	72,660,520	32A/38N	47,980	239,751	-0-	-0-	287,731	49,316
Jackson	65,253,700	40	36,969	-0-	31,481	-0-	68,450	253,048
Jerauld	72,466,150	40	-0-	72,364	265,659	-0-	338,023	204,902
Jones	62,151,545	60	55,737	-0-	226,344	-0-	282,081	614,809
Kingsbury	140,929,575	49	240,082	3,029,111	1,143,027	-0-	4,412,220	696,418
Lake	206,467,625	53	136,667	1,094,416	1,319,016	305	2,550,404	905,726
Lawrence	334,435,328	45	62,244	9,231,252	2,966,747	752	12,260,995	1,744,863
Lincoln	309,486,030	50	-0-	3,614,960	1,712,381	461	5,327,802	1,528,180
Lyman	133,014,910	33	-0-	-0-	209,248	-0-	209,248	736,457
McCook	137,586,500	50	-0-	1,429,506	588,864	-0-	2,018,370	536,459
McPherson	147,263,585	45A/60N	977	18,304,509	348,440	-0-	18,653,926	193,193
Marshall	149,697,694	40	150,467	505,925	340,425	86	996,903	677,336
Meade	268,755,514	50	89,693	3,301,682	1,110,834	5,983	4,508,192	2,188,379
Mellette	53,247,145	40	-0-	5,460	-0-	-0-	5,460	18,740
Miner	87,780,611	60	-0-	418,603	361,621	-0-	780,224	540,839
Minnehaha	1,751,577,353	55	970,400	39,230,717	39,323,131	85,699	79,609,947	3,035,709
Moody	146,893,465	50	-0-	522,650	586,450	488	1,109,588	449,901
Pennington	1,193,477,289	50	376,949	25,124,170	15,109,256	40,452	40,650,827	6,981,278
Perkins	179,765,825	40	-0-	293,924	350,359	-0-	644,283	316,092
Potter	116,989,305	41A/48N	-0-	439,416	364,389	-0-	803,805	615,788
Roberts	184,512,025	37	12,482	1,538,072	692,878	-0-	2,243,432	631,787
Sanborn	54,461,820	51A/53N	-0-	1,012,665	-0-	-0-	1,012,665	136,352
Spink	230,403,315	60	162,926	8,689,554	1,202,317	-0-	10,054,797	1,417,925
Stanley	105,697,895	35	80,767	497,104	178,937	-0-	756,808	262,438
Sully	146,314,190	45	35,497	-0-	158,743	-0-	194,240	159,312
Tripp	171,740,459	47	-0-	-0-	1,066,540	112	1,066,652	1,239,383
Todd	40,012,839	43	-0-	276,953	27,440	-0-	304,393	154,576
Turner	193,782,643	50	-0-	546,020	518,157	-0-	1,064,177	252,906
Union	248,824,619	50	-0-	1,921,113	596,751	154	2,518,018	616,666
Walworth	135,973,860	60	-0-	2,421,275	1,737,568	-0-	4,158,843	651,700
Yankton	354,693,629	50	-0-	6,293,115	2,647,920	7,016	8,948,051	946,699
Ziebach	46,432,610	35	-0-	-0-	205	-0-	205	88,702
TOTALS:	$12,974,524,536		$12,497,019	$297,357,419	$107,247,670	$219,309	$417,321,417	$48,904,817

TABLE VII – 7
UNAUDITED FINANCIAL REPORT – 1985

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
AURORA								
Plankinton	313,383.77	491,700.72	416,357.67	14,196.81	80,279.65	1,190,321.32	412,291.33	381,170.49
1-1 Plankinton	561,485.70	878,903.10	–	331,974.35	–	1,108,414.44	779,477.10	774,939.30
1-2 Stickney	768,499.69	773,985.00	–	76,523.68	–	1,465,961.01	628,605.92	590,816.75
1-3 White Lake	649,319.65	799,792.92	–	209,525.76	–	1,239,586.81	589,242.38	648,021.31
BEADLE	3,908,569.96	2,446,820.16	–	2,119,343.44	–	4,236,046.68	3,088,356.79	2,858,366.59
Huron	5,959,301.89	22,367,484.24	1,935,000.00	2,629,685.12	1,935,000.00	25,697,101.01	7,649,796.52	7,195,322.70
2-1 Hitchcock	873,636.84	578,525.05	195,000.00	233,097.82	195,000.00	1,219,064.07	595,615.14	549,470.21
2-2 Huron	3,861,880.56	9,019,733.00	–	2,638,671.58	–	10,242,941.98	6,445,210.23	6,723,106.15
2-3 Iroquois	640,908.56	877,069.00	–	241,674.14	–	1,276,303.32	927,094.12	920,734.54
2-4 Wessington	777,691.57	865,570.00	1,492.30	215,145.47	1,492.30	1,428,116.10	577,797.00	513,248.46
2-5 Wolsey	766,628.49	909,400.67	21,937.50	305,077.65	21,937.50	1,370,951.51	763,634.58	837,085.83
BENNETT	2,430,002.39	1,169,758.76	–	178,581.03	1,212,710.62	2,208,469.50	–	–
Martin	177,014.90	848,503.00	–	–	136,538.40	888,979.50	899,395.82	877,928.92
3-1 Bennett	1,313,496.81	3,150,284.79	–	443,550.67	–	869,946.14	2,038,035.28	2,039,422.51
BON HOMME	1,049,415.81	1,415,772.56	–	107,752.88	–	2,357,435.19	1,666,517.71	1,849,940.47
Avon	41,113.78	585,680.05	20,330.41	–	86,279.93	560,844.31	223,916.21	211,773.58
Scotland	139,892.17	565,437.09	24,500.00	1,539.22	144,500.00	583,790.04	303,134.96	291,711.27
Springfield	568,381.46	1,920,389.27	34,081.59	95,016.17	59,081.59	1,368,754.56	577,186.99	517,832.08
Tyndall	350,879.65	1,101,503.00	18,000.00	–	18,000.00	1,452,382.65	689,224.80	560,962.30
4-1 Avon	612,834.96	523,018.33	–	326,649.64	–	809,203.65	811,032.74	789,294.90
4-2 Bon Homme	1,276,948.66	2,072,925.20	90,500.00	867,494.54	90,500.00	2,482,379.32	2,072,552.71	2,128,417.71
4-3 Scotland	909,107.00	2,717,896.00	–	735,810.00	–	2,891,193.00	1,688,893.00	2,042,083.00
BROOKINGS	3,422,352.84	2,055,090.72	720,821.05	297,150.86	730,000.00	5,171,113.75	3,064,929.19	2,756,711.70
Aurora								
Brookings	13,572,146.00	49,295,982.00	1,791,846.00	3,942,161.00	4,581,421.00	56,136,372.00	29,158,861.00	26,799,437.00
Bruce								
Elkton								
Volga	681,197.20	255,589.11		190,770.48		746,015.83	962,154.96	831,752.79
5-1 Brookings								
5-2 Deubrook								
5-3 Elkton	1,230,697.53	1,426,147.81	355,000.00	504,121.92	355,000.00	2,152,723.42	1,064,816.30	1,110,403.89
5-4 Lake Hendricks	15,817.84							
5-5 Sioux Valley	1,590,626.54	2,240,697.50	815,000.00	795,251.55	815,000.00	3,036,072.49	1,737,308.99	1,808,523.27

TABLE VII – 7
UNAUDITED FINANCIAL REPORT – 1985

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
BROWN	5,860,091.00	8,194,954.00	11,855.00	735,515.00	11,855.00	13,319,530.00	6,852,338.00	6,720,792.00
Aberdeen	14,071,726.00	43,710,472.00	9,531,957.00	5,079,037.00	9,531,957.00	52,703,161.00	15,398,189.00	15,312,437.00
Claremont	67,226.00	74,580.00	–	–	–	141,806.00	43,392.00	64,914.00
Columbia	25,906.00	8,503.00	–	–	2,938.00	31,471.00	28,914.00	38,378.00
Frederick	35,758.00	282,094.00	5,718.00	–	43,960.00	279,610.00	107,933.00	114,147.00
Groton	506,373.00	2,504,941.00	–	159,194.00	–	2,852,120.00	976,883.00	843,647.00
Hecla	144,495.00	426,234.00	–	18,000.00	–	552,729.00	299,643.00	271,847.00
Stratford	4,907.00	19,484.00	–	–	1,500.00	22,891.00	15,589.00	14,646.00
Verdon	2,661.00	1,250.00	–	–	–	3,911.00	969.00	818.00
Warner	29,699.00	137,155.00	6,241.00	–	–	173,095.00	44,685.00	28,299.00
Westport	5,800.00	–	–	–	–	5,800.00	8,708.00	8,908.00
6-1 Aberdeen	7,959,856.00	35,342,099.00	–	5,987,794.00	–	37,314,161.00	11,903,020.00	12,011,060.00
6-2 Elm Valley	693,806.00	929,117.00	75,962.00	356,136.00	75,962.00	1,266,787.00	807,353.00	768,778.00
6-3 Groton	1,533,124.00	2,958,678.00	135,000.00	951,656.00	135,000.00	3,530,146.00	1,954,018.00	2,094,216.00
6-4 Hecla–Houghton	908,642.00	749,603.00	–	318,877.00	–	1,339,368.00	767,382.00	744,070.00
6-5 Warner	938,851.00	1,314,159.00	45,000.00	448,445.00	115,930.00	1,733,635.00	956,686.00	906,382.00
BRULE	2,074,484.39	1,644,203.84	–	121,554.35	–	3,597,133.88	1,241,700.46	1,470,714.57
Chamberlain								
Kimball	42,079.82	179,190.00	–	124.55	–	221,145.27	140,770.24	157,189.14
Pukwana	134,595.16	50,000.00	–	–	–	184,959.16	27,926.01	157,261.01
7-1 Chamberlain	2,616,311.95	8,284,036.55	–	234,699.79	–	10,665,648.71	2,488,932.89	2,723,578.45
7-2 Kimball	877,250.46	1,343,369.46	–	–	–	2,220,619.92	1,127,312.89	1,197,277.82
BUFFALO	436,914.55	605,991.13	–	165,210.59	–	877,695.09	321,626.26	360,631.43
BUTTE	2,169,912.10	1,534,010.45	–	1,233,306.06	–	2,470,616.49	1,614,393.68	1,597,945.98
Belle Fourche								
Newell	166,797.22	424,437.13	–	6,012.28	–	585,222.07	378,820.92	381,697.82
9-1 Belle Fourche	1,743,566.32	4,384,408.63	805,000.00	976,826.30	805,000.00	5,151,148.65	3,125,471.00	3,366,420.73
9-2 Newell	1,165,102.12	1,962,493.31	–	447,614.31	150,000.00	2,529,981.22	1,235,306.83	1,281,588.83
CAMPBELL	1,851,215.55	1,234,559.72	–	633,196.25	–	2,452,579.02	941,772.97	813,685.29
Herried	127,423.54	652,668.00	–	89,018.19	148,718.00	542,355.35	334,621.18	237,465.75
10-1 Herried	574,984.06	1,009,815.50	–	239,986.34	–	1,344,813.22	622,361.64	658,243.42
10-2 Pollock	322,261.44	847,779.17	–	134,291.43	–	1,035,749.18	477,603.79	485,831.74
CHARLES MIX								
Lake Andes								
Platte	221,054.82	950,728.72	105,000.00	12,500.00	122,500.00	1,141,783.04	457,418.89	473,375.79
Wagner	532,388.22	1,154,689.00	–	196,537.93	36,000.00	1,454,539.29	1,029,731.89	1,088,909.26
11-1 Andes Central	1,113,407.36	3,617,029.15	230,000.00	345,527.24	230,000.00	4,384,909.27	1,376,448.89	1,545,007.07
11-2 Geddes	444,626.24	401,581.05	–	221,180.96	–	625,026.33	541,174.71	595,245.03
11-2 Platte	898,540.81	–	–	390,732.61	–	507,808.20	1,230,794.43	1,465,921.29
11-4 Wagner	1,841,854.54	6,284,800.97	290,000.00	557,360.73	290,000.00	7,569,294.78	2,303,236.10	2,250,659.12

TABLE VII - 7
UNAUDITED FINANCIAL REPORT – 1985

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
CLARK	1,628,662.79	1,288,537.00	–	280,906.06	–	2,636,293.73	1,529,013.74	1,505,196.62
Clark	193,067.51	1,383,999.38	135,000.00	5,991.96	261,000.00	1,445,074.93	558,165.44	608,551.19
12-2 Clark	1,065,742.14	1,924,295.04	–	696,837.50	–	2,293,199.68	1,481,992.35	1,570,338.31
12-3 Willow Lake	656,302.90	1,414,540.69	372,262.50	423,658.50	372,262.25	1,647,185.34	933,066.30	928,927.75
CLAY	1,501,166.88	1,597,644.00	–	76,286.07	–	3,022,524.81	1,923,245.64	1,657,828.59
Vermillion	3,264,627.00	14,722,291.05	87,768.96	829,383.33	2,705,000.00	14,540,303.68	4,658,530.16	4,666,217.54
13-1 Vermillion	342,609.75	7,955,165.82	–	–	–	8,297,775.57	3,155,403.51	3,412,149.81
13-2 Wakonda	333,089.90	1,934,298.00	363,598.48	–	95,000.00	2,535,986.38	798,342.68	908,949.41
CODINGTON	2,092,967.44	4,288,290.32	–	557,813.01	–	5,823,444.75	3,326,867.50	3,138,535.78
Watertown	15,574,762.00	42,754,772.00	556,537.00	3,757,709.00	2,111,646.00	53,016,666.00	19,474,304.00	19,238,032.00
14-1 Florence	624,771.00	412,702.00	–	244,679.00	–	792,794.00	602,779.00	606,631.00
14-2 Henry	536,474.00	325,792.00	28,000.00	131,011.00	28,000.00	731,254.00	491,704.00	473,203.00
14-3 South Shore	490,973.00	–	–	204,513.00	–	286,460.00	597,704.00	686,404.00
14-4 Watertown	10,089,963.00	12,674,410.00	3,049,483.00	1,071,073.00	5,944,720.00	18,798,063.00	13,421,280.00	11,210,754.00
14-5 Waverly	373,037.00	1,351,865.00	17,936.00	–	–	1,742,838.00	439,613.00	411,082.00
CORSON	2,057,357.22	1,556,504.11	–	837,019.85	–	2,776,841.48	977,161.76	1,065,030.02
McIntosh	18,996.94	223,844.90	6,831.21	12,159.94	127,023.22	110,489.89	162,840.19	139,918.29
McLaughlin								
Morristown	24,888.00	296,600.00	–		–	321,488.00	38,113.00	30,431.00
15-1 McIntosh	675,037.91	1,236,877.79	–	192,507.95	–	1,719,407.75	1,432,866.13	1,292,085.19
15-2 McLaughlin	1,935,123.00	4,115,337.00	–	593,196.00	–	5,457,264.00	2,083,036.00	1,876,690.00
15-3 Smee	317,486.92	477,069.36	–	–	–	794,556.28	806,023.92	605,921.54
CUSTER	2,879,509.52	1,323,516.58	239,588.46	738,763.20	239,588.46	2,095,746.32	2,025,561.08	1,872,086.68
Custer								
16-1 Custer	1,386,469.31	4,766,345.11	900,000.00	260,319.21	900,000.00	5,892,495.24	3,106,474.10	2,936,077.71
16-2 Elk Mountain	169,961.18	9,643.00	–	39,901.24	–	139,702.94	190,099.20	158,179.50
DAVISON	1,320,504.80	1,567,612.87	–	1,091,166.49	–	1,796,951.18	2,931,032.81	2,764,099.96
Ethan	18,676.64	225,074.00	–	–	77,000.00	–	70,172.59	67,228.89
Mitchell	15,614,087.70	24,371,799.92	124,748.00	3,172,798.48	8,592,500.00	28,345,337.14	9,009,465.11	7,811,648.74
Mt. Vernon	175,303.15	–	–	175,303.15	240,000.00	171,657.15	75,395.80	73,054.38
17-1 Ethan	596,382.34	–	–	275,526.28	–	320,856.06	645,686.74	657,597.14
17-2 Mitchell	4,454,715.00	12,218,641.00	161,860.00	3,481,241.00	161,860.00	13,192,115.00	9,586,994.00	10,224,273.00
17-3 Mt. Vernon	734,798.84	551,100.91	–	344,743.90	–	399,159.76	758,630.34	751,827.58
DAY	1,268,904.03	1,881,673.06	–	120,574.88	–	3,030,002.21	1,911,316.12	1,720,926.16
Waubay	115,416.32	591,927.82	–	1,650.00	–	705,694.14	259,277.10	247,863.07
Webster								
18-1 Bristol	635,392.41	561,296.87	–	266,767.01	–	929,922.27	714,267.02	713,786.25
18-2 Roslyn	758,240.68	1,326,989.50	–	393,762.70	36,000.00	1,655,467.48	845,078.10	778,580.35
18-3 Waubay	810,128.00	2,230,447.00	281,598.00	341,292.00	281,598.00	2,699,283.00	1,117,907.00	1,039,592.00
18-4 Webster	1,001,694.77	3,307,913.77	–	587,126.01	–	3,722,482.53	1,676,266.63	1,813,240.51

TABLE VII – 7
UNAUDITED FINANCIAL REPORT – 1985

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
DEUEL								
Clear Lake	425,879.50	–	136,187.00	340,046.63	136,187.00	85,832.87	183,730.39	199,216.44
19-1 Astoria	278,738.28	199,721.86	–	84,312.32	–	394,147.82	240,625.58	252,101.25
19-2 Clear Lake	1,256,588.11	2,571,372.49	82,000.00	646,616.04	82,000.00	3,181,344.56	1,656,690.43	1,707,420.28
19-3 Gary	154,934.66	609,754.55	135,000.00	–	135,000.00	764,689.21	400,351.20	395,377.87
DEWEY	1,151,188.06	–	–	721,422.06	–	789,766.00	879,549.46	761,542.06
Eagle Butte	382,358.60	1,934,407.13	20,978.19	–	–	2,337,743.92	924,384.83	907,834.64
Isabel	24,994.65	668,300.000	–	4,885.00	–	693,294.65	103,223.69	97,312.17
Timber Lake	56,241.00	969,893.00	–	4,866.00	–	1,021,268.00	239,514.00	245,283.00
20-1 Eagle Butte	2,677,477.10	6,360,239.73	–	552,877.07	–	8,484,839.76	2,643,788.34	2,298,576.44
20-2 Isabel	309,726.41	311,696.68	–	124,030.24	–	185,696.17	350,596.80	402,281.28
20-3 Timber Lake	594,814.79	918,868.19	–	–	13,000.00	1,500,682.98	931,061.98	901,503.40
DOUGLAS	1,759,800.38	1,224,823.90	–	74,594.66	–	2,910,029.62	4,015,314.25	3,935,818.01
Armour	276,207.73	1,247,336.76	–	7,257.66	24,324.80	1,491,961.93	353,964.56	328,724.50
Corsica	55,864.55	306,072.61	–	6,000.00	–	355,937.16	160,018.89	142,511.88
Delmont	54,416.29	194,500.00	–	–	60,001.76	188,914.53	130,472.46	134,298.03
21-1 Armour	614,264.98	1,018,414.59	94,723.16	334,151.53	94,723.16	1,298,528.04	835,761.09	846,174.97
21-2 Corsica	967,940.55	1,842,122.86	–	68,273.52	558,800.00	2,182,989.89	950,125.36	889,176.90
21-3 Delmont	230,032.15	235,880.60	–	53,677.20	–	412,235.55	420,470.26	545,317.00
EDMUNDS	1,624,762.38	1,669,485.11	–	1,232,875.38	–	2,061,372.11	469,663.00	796,358.89
Bowdle	490,427.71	1,247,658.00	–	13,933.57	90,000.00	1,634,152.14	344,251.56	163,822.86
Hosmer	657,620.12	41,606.00	48,111.94	15,000.00	79,000.00	653,338.06	661,128.22	587,499.75
Ipswich	387,792.95	812,075.99	86,236.09	–	266,236.09	1,019,868.94	356,736.06	336,455.15
Roscoe	98,254.41	197,977.50	–	–	83,548.61	212,683.30	144,700.10	152,774.12
22-1 Bowdle	901,872.25	1,409,898.92	565,000.00	248,453.47	565,000.00	2,063,317.70	755,695.37	761,317.88
22-2 Hosmer	616,855.62	481,494.20	–	172,635.48	–	925,714.34	532,113.14	486,714.91
22-3 Ipswich	1,035,094.50	1,894,158.70	–	592,344.05	–	2,336,909.15	1,339,041.13	1,403,484.01
22-4 Roscoe	397,878.07	1,058,793.97	–	58,873.58	–	1,397,798.46	662,021.11	632,399.17
FALL RIVER	1,414,487.89	669,176.13	–	479,063.77	–	1,604,600.25	5,917,734.85	5,812,876.05
Edgemont	869,581.00	2,408,550.00	–	1,037,611.00	574,841.00	1,078,210.00	580,735.00	522,960.00
Hot Springs	2,123,812.00	7,099,437.00	139,103.00	1,348,414.00	1,999,242.00	6,014,696.00	2,109,575.00	1,705,350.00
Oelrichs								
23-1 Edgemont	742,557.00	1,527,412.00	–	629,846.00	–	1,640,129.00	1,097,984.00	1,382,440.00
23-2 Hot Springs	4,059,153.00	6,218,651.00	–	1,444,781.00	1,241,227.00	7,591,796.00	3,265,594.00	3,864,008.00
23-3 Oelrichs	402,917.00	637,158.00	–	119,672.00	–	920,402.00	383,199.00	473,798.00

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UNAUDITED FINANCIAL REPORT – 1985

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
SHANNON	312,542.98	209,922.02	–	140,506.35	–	381,958.65	629,918.57	699,669.61
Bateland								
65-1 Shannon County	3,220,036.00	10,604,967.00	–	942,978.00	–	2,276,057.00	8,219,672.00	8,477,743.00
FAULK	2,396,296.30	1,648,366.90	–	1,022,284.73	–	3,022,378.47	3,180,885.77	3,331,933.36
Faulkton	235,357.73	967,389.00	–	7,358.00	–	1,195,388.73	327,345.74	331,577.18
24-1 Cresbard	962,808.76	1,250,173.09	10,992.25	529,952.97	–	1,694,021.13	1,207,304.88	1,226,233.38
24-2 Faulkton	589,868.06	695,228.98	–	268,307.99	–	1,016,789.05	660,059.73	642,663.13
GRANT	562,288.42	2,962,807.19	–	135,896.09	–	3,389,199.52	2,057,069.67	934,215.61
Big Stone City	374,298.25	690,924.44	–	82,915.54	26,000.00	956,307.15	926,631.84	773,311.00
Milbank								
25-1 Big Stone City	477,335.49	646,749.96	115,000.00	275,834.29	115,000.00	848,251.16	619,007.64	549,412.40
25-2 Big Stone	22,452.20	–	–	22,452.20	–	–	17,445.87	14,820.42
25-3 Grant-Deuel	576,611.96	1,292,545.04	87,000.00	339,138.59	87,000.00	1,530,018.41	824,783.44	871,669.90
25-4 Milbank	3,469,934.46	7,508,324.93	2,195,000.00	1,931,720.06	2,195,000.00	9,046,539.33	3,940,473.47	3,925,306.88
GREGORY	1,352,018.60	1,579,028.88	–	404,334.74	–	2,526,712.74	4,278,620.02	4,796,748.90
Bonesteel	77,431.00	264,000.00	–	12,576.00	–	328,855.00	236,047.00	227,263.00
Burke	152,883.40	581,788.50	–	–	120,000.00	624,643.85	551,109.48	597,341.83
Gregory	220,756.35	–	–	64,387.78	–	156,368.57	491,560.46	599,512.69
26-1 Bonesteel	696,315.45	1,959,599.65	–	267,817.78	–	428,497.67	824,366.08	765,942.41
26-2 Burke	1,189,047.72	2,380,849.53	–	410,008.27	150,000.00	2,749,688.98	997,639.68	914,041.80
26-3 Fairfax								
26-4 Gregory								
HAAKON	864,228.42	1,079,932.77	–	161,171.40	–	1,782,989.79	849,789.19	873,473.25
Philip	426,319.53	1,582,650.00	1,050,000.00	64,784.99	1,050,000.00	1,633,787.46	507,531.27	518,944.11
27-1 Haakon	1,214,934.68	2,475.68	78,417.00	614,335.28	78,417.00	603,075.09	1,619,256.02	1,568,141.51
27-2 Midland	568,323.97	2,325.57	42,000.00	170,092.07	42,000.00	400,557.47	485,248.14	466,709.06
HAMLIN	971,851.18	1,768,751.75	–	170,184.86	–	2,570,418.07	1,022,864.34	1,335,844.60
Castlewood	147,145.76	398,039.44	19,000.00	63,552.60	14,000.00	486,632.60	200,641.81	225,109.38
Estelline	873,199.00	1,955,849.00	–	396,253.00	983,032.00	1,449,763.00	816,301.00	691,157.00
28-1 Castlewood	761,414.00	1,784,903.30	–	331,176.65	115,000.00	2,100,140.65	826,806.13	794,954.69
28-2 Estelline	921,062.33	1,236,334.82	66,324.29	424,404.63	66,324.29	1,732,992.53	904,173.03	939,225.62
28-3 Hamlin	1,661,269.10	2,420,036.95	–	702,480.80	–	958,788.30	1,770,561.74	1,647,435.09
HAND	1,958,508.13	4,669,894.00	–	230,555.62	–	6,397,846.51	5,741,312.17	5,689,798.37
Miller								
29-1 Miller	1,452,605.06	3,949,630.40	–	950,987.39	–	4,451,248.07	2,180,909.82	2,324,941.09
29-2 Polo	211,225.94	353,831.52	–	97,813.03	–	113,412.91	325,390.69	313,119.27

TABLE VII – 7
UNAUDITED FINANCIAL REPORT – 1985

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
HANSON	1,068,131.49	645,492.90	–	80,629.45	–	1,632,994.94	2,769 160.11	2,744,086.53
Alexandria	105,758.58	611,510.00	–	–	–	–	186,554.38	196,691.99
Emery	33,073.68	454,464.00	–	–	–	487,537.68	140,902.49	131,465.43
30-1 Hanson	1,024,069.90	1,503,459.00	–	495,526.08	–	2,032,002.82	1 171,788.12	1,528,982.27
30-2 Emery	511,270.53	1,079,749.91	110,000.00	144,008.25	110,000.00	1,447,011.69	565,093.08	568,826.77
HARDING	2,280,808.62	1,140,566.57	–	795,659.60	–	2,625 715.59	1,667,813.96	1,562,698.65
31-1 Harding	1,367,736.16	1,846,355.74	102,957.92	448,750.77	102,957.92	2,765 341.12	1,366,652.14	1,264,396.96
HUGHES	4,202,588.03	1,808,682.00	–	332,876.18	–	3,869,711.85	6,011,270.03	3,240,852.80
Pierre	4,538,145.24	14,918,757.78	1,069,619.84	1,644,267.22	1,105,470.71	17,776,784.93	8,934,266.81	8,070,815.86
32-1 Harrold	759,160.33	1,643,236.68	–	152,193.48	–	2,250,203.53	658,886.20	552 103.02
32-2 Pierre	4,398,559.65	9,723,157.00	525,000.00	2,979,945.04	–	12,166,771.61	6,969,011.46	7,265,849.03
HUTCHINSON	2,589,199.58	2,468,052.94	–	5,057,252.52	–	–	2,371,934.62	2,285,443.56
Freeman	402,827.65	–	840,000.00	40,565.88	840,000.00	362,261.77	599,171.81	532,291.08
Menno	143,913.24	506,475.15	–	45,235.76	155,000.00	450,152.63	335,765.97	346 406.06
Parkston	484,495.55	1,357,365.15	110,000.00	248,322.30	110,000.00	1,593,538.40	442,913.29	465,751.46
Tripp	85,863.11	535,150.00	–	9,436.46	96,000.00	515,576.65	243,822.69	210,289.00
33-1 Freeman	723,656.17	1,995,147.85	324,247.15	616,259.32	295,000.00	2,131,791.85	1 144,313.03	1,526,794.47
33-2 Menno	593,396.66	869,510.04	–	307,500.75	–	1,155,405.95	906,570.92	899,742.46
33-3 Parkston	484,495.55	1,357,365.15	110,000.00	248,322.30	110,000.00	1,593,538.40	442,913.29	465,751.46
33-4 Tripp	468,062.85	510,197.82	–	409,911.68	–	568,348.99	747,960.25	765,694.28
HYDE	1,313,384.40	1,084,537.23	–	119,534.49	–	2,278,387.14	2,045,026.90	2,011,476.75
Highmore	442,380.01	937,674.36	296,186.80	172,042.09	296,186.80	1,208,012.28	338,380.15	327 914.33
34-1 Highmore	766,160.76	784,688.73	–	493,783.50	–	1,057,065.99	1,237,585.25	1,242,475.09
JACKSON	1,440,414.50	857,595.08	–	580,462.26	–	1,717,547.32	1,837,588.86	1,687,493.39
Kadoka	251,615.72	820,408.76	–	55,929.59	–	1,016,094.89	144,882.31	403,541.73
35-1 Kadoka	1,606,021.62	1,714,373.79	33,693.72	459,706.68	33,693.72	2,860,688.73	1,595,676.06	1,521,397.08
JERAULD	1,281,300.40	2,986,939.32	–	45,909.12	–	4,222,330.60	886,531.97	1,044,223.79
Wessington Springs	333,191.55	1,498,133.97	99,200.00	183,871.23	–	1,746,654.29	1,164,793.45	1,086,416.24
36-1 Alpena	483,816.55	259,056.64	2,240.00	159,834.73	2,240.00	583,038.46	475,257.91	455,290.88
36-2 Wessington Springs	1,331,436.50	2,786,115.29	920,000.00	689,711.54	920,000.00	3,427,840.25	1,746,545.04	1,867,190.81
JONES	787,826.69	1,030,149.27	–	145,440.16	–	1,672,535.80	820,865.53	571,338.05
Murdo	126,383.58	677,320.83	–	–	–	803,704.41	233,741.54	205,666.29
37-3 Jones County	1,252,200.76	1,148,288.15	–	1,252,200.26	–	1,148,288.15	1,052,552.55	986,230.15

TABLE VII – 7
UNAUDITED FINANCIAL REPORT – 1985

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
KINGSBURY	2,141,884.41	1,495,490.04	–	145,301.29	–	3,492,073.16	5,302,407.71	5,420,165.44
Arlington	250,070.25	565,950.00	188,019.61	32,200.00	188,019.61	783,820.25	674,271.37	725,585.78
De Smet	650,025.17	1,483,379.48	–	–	–	2,133,404.65	1,554,239.72	1,405,907.10
Lake Preston	104,256.63	892,011.00	–	20,980.93	70,000.00	905,286.70	198,067.29	205,972.99
38-1 Arlington	1,380,178.39	5,054,848.73	160,000.00	484,218.29	160,000.00	5,950,808.83	1,211,642.56	1,228,935.87
38-2 De Smet	581,701.60	2,681,296.55	–	91,216.55	–	3,171,781.60	1,889,224.05	1,883,638.51
38-3 Lake Preston	1,161,907.36	929,002.66	205,000.00	371,632.43	205,000.00	1,719,277.59	876,172.45	814,069.11
38-4 Oldham	373,560.23	1,245,473.86	–	151,301.52	–	1,467,732.57	379,370.41	457,167.33
LAKE	2,498,360.06	3,034,731.75	–	1,533,594.39	–	3,999,497.42	2,057,308.44	1,992,195.62
Madison	2,358,052.00	3,767,101.00	8,076,435.00	770,695.00	1,139,021.00	12,201,586.00	5,982,989.00	5,109,584.00
39-1 Chester	793,657.60	1,513,523.54	105,000.00	74,641.07	105,000.00	2,232,540.07	958,438.65	1,041,537.67
39-2 Lake Central	2,384,375.04	4,862,035.05	–	1,409,389.57	–	5,837,020.52	3,345,474.07	3,310,198.69
39-3 Ramona	–	–	–	–	–	–	557,279.80	459,352.33
39-4 Rutland	735,459.59	566,145.38	–	295,136.76	–	1,006,468.21	617,317.74	524,584.58
LAWRENCE	3,916,001.20	2,640,442.00	–	1,715,029.59	–	4,841,413.61	14,391,449.93	13,856,099.96
Central City	17,589.78	52,002.00	–	–	7,177.85	62,413.93	29,902.71	30,766.53
Deadwood	382,910.03	818,082.00	4,563.36	284,501.06	507,500.00	413,556.33	1,411,697.70	1,260,470.75
Lead	2,817,314.73	1,661,253.52	–	905,241.91	–	3,573,326.34	1,738,429.50	1,712,300.46
Spearfish	4,644,638.00	14,030,464.00	1,275,000.00	413,404.00	3,082,000.00	16,454,698.00	3,715,617.00	3,457,561.00
Whitewood	302,095.11	930,116.57	–	129,164.85	187,379.10	915,667.73	226,628.64	206,705.53
40-1 Lead-Deadwood	4,863,315.45	3,459,286.09	29,000.00	1,809,682.02	–	6,541,919.52	6,802,106.92	4,682,411.75
40-2 Spearfish	3,649,942.87	7,932,481.27	–	1,443,419.71	–	10,139,004.43	3,134,847.56	4,954,098.58
LINCOLN	3,765,619.91	2,308,849.14	–	1,839,269.17	–	4,235,199.88	2,615,693.56	2,465,612.22
Canton	754,637.27	2,301,234.15	605,000.00	455,065.29	705,000.00	2,500,806.12	651,909.63	739,333.92
Harrisburg	303,465.84	501,432.98	–	57,616.40	384,000.00	363,282.42	136,305.17	143,949.15
Lennox	280,550.87	1,395,939.69	310,000.00	58,473.92	316,111.65	1,611,904.99	533,533.84	578,428.94
Tea	166,451.68	431,495.75	34,000.00	60,459.14	305,390.16	266,098.13	192,296.21	142,562.02
41-1 Canton	1,691,472.75	3,713,342.25	–	1,034,654.43	–	4,370,160.57	2,543,882.29	2,513,883.95
41-2 Harrisburg	1,375,475.57	2,268,624.95	925,000.00	765,855.37	925,000.00	2,883,897.91	1,929,162.71	1,857,046.16
41-3 Hudson	544,480.63	264,746.63	–	203,431.48	–	605,795.78	418,336.18	389,567.09
41-4 Lennox	2,040,808.20	3,942,128.57	–	1,348,126.27	–	4,634,810.50	3,524,970.76	3,436,569.22
LYMAN	1,489,926.09	1,064,608.10	–	113,074.55	–	2,441,459.64	3,773,623.19	3,717,263.72
Presho	110,445.78	314,525.00	–	23,266.22	110,000.00	291,704.56	343,460.63	329,760.13
42-1 Lyman County	2,921,371.04	3,371,824.14	–	945,631.36	933,150.07	1,042,589.61	2,564,260.63	2,316,904.72

TABLE VII –7
UNAUDITED FINANCIAL REPORT – 1985

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
MC COOK	2,379,697.19	1,414,776.75	90,297.78	1,005,816.26	–	2,878,955.46	1,556,230.56	1,361,257.55
Bridgewater	150,915.00	210,153.00	–	15,734.00	–	–	232,991.00	189,836.00
Canistota	189,353.19	462,336.23	–	–	32,340.00	514,387.46	130,403.35	121,500.86
Montrose	62,831.16	382,009.77	4,089.49	4,236.17	60,851.56	383,842.69	157,722.84	155,191.98
Salem	201,509.40	903,525.50	37,413.18	43,503.73	30,000.00	1,068,944.35	638,094.23	619,927.42
Spencer								
43-1 Canistota	378,909.29	779,432.00	–	255,353.02	–	902,988.27	596,538.17	617,862.21
43-2 Montrose	539,215.10	552,176.38	–	234,271.42	–	359,583.28	666,295.07	672,742.22
43-3 Salem	781,441.98	1,404,123.61	35,209.23	546,062.36	35,209.23	1,639,503.23	1,257,918.35	1,147,279.77
43-4 Spencer	323,244.18	141,204.60	94,772.98	123,415.41	–	435,806.35	375,913.92	387,691.25
43-6 Bridgewater	964,058.68	669,089.12	–	333,610.06	–	1,299,537.74	726,950.14	698,630.85
MC PHERSON								
Eureka	435,452.38	1,231,400.47	230,000.00	167,045.35	496,676.90	1,233,130.60	541,938.20	492,545.19
Leola	73,258.13	389,848.00	39,000.00	–	39,000.00	463,106.13	197,248.12	212,262.74
44-1 Eureka	865,937.36	1,257,126.48	–	418,803.05	–	1,704,260.79	961,374.42	1,016,142.84
44-2 Leola	1,116,926.49	978,667.78	–	510,263.09	–	1,585,331.18	1,113,520.64	1,128,891.22
44-3 Wachter	67,469.84	–	–	–	–	67,469.84	49,083.87	47,886.10
MARSHALL	1,527,949.72	1,605,956.78	–	316,707.96	–	2,817,198.54	1,810,293.69	1,968,041.01
Britton	434,865.88	1,675,870.22	146,705.17	5,435.00	761,101.67	1,490,904.60	868,468.26	879,726.57
45-1 Britton	1,513,311.68	4,101,571.93	–	626,833.21	–	4,988,050.40	1,491,758.26	1,468,762.91
45-2 Langford	928,912.39	1,291,318.93	88,408.81	460,917.21	88,408.81	1,759,314.11	1,056,720.60	967,312.66
45-3 Veblen	665,277.62	835,236.09	60,000.00	278,832.32	60,000.00	1,221,681.39	739,519.52	752,273.09
MEADE	3,543,741.63	2,231,046.83	–	1,933,516.14	–	3,841,272.32	2,541,008.32	2,708,674.98
Faith	121,532.20	926,465.11	7,000.00	–	93,000.00	961,997.31	969,785.75	938,388.25
Sturgis	4,503,169.54	–	–	599,721.51	2,876,000.00	1,027,448.03	2,824,448.03	3,215,351.84
46-1 Meade	4,889,888.92	8,167,026.56	15,228.00	2,938,783.13	15,228.00	10,118,132.35	6,774,089.08	6,526,330.89
46-2 Faith	776,123.46	517,469.16	–	347,386.74	–	946,205.88	832,901.31	953,268.00
MELLETTE	1,221,535.66	940,525.11	–	282,854.66	–	1,879,206.11	664,304.92	648,998.13
White River	157,488.39	487,491.31	–	17,852.31	–	627,127.39	118,990.26	481,388.70
47-1 White River	1,240,835.64	3,060,316.55	–	355,475.52	–	3,945,676.67	2,227,861.70	1,902,255.17
47-2 Wood	681,024.74	541,506.53	–	289,928.00	–	932,603.27	445,284.84	483,929.22
MINER	1,571,521.04	929,878.73	–	827,485.74	–	1,673,914.03	1,262,078.62	927,347.34
Howard	491,095.20	948,367.02	–	142,865.62	–	1,296,596.60	648,051.02	646,383.43
48-1 Canova	452,404.37	366,614.00	–	197,823.71	–	621,194.66	539,809.99	435,233.62
48-2 Carthage	120,292.80	326,900.00	–	14,486.88	–	432,705.92	176,727.37	212,532.17
48-3 Howard	1,303,158.67	3,362,459.24	80,000.00	443,009.29	80,000.00	4,222,608.62	1,285,611.42	1,284,680.36

TABLE VII – 7
UNAUDITED FINANCIAL REPORT – 1985

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
MINNEHAHA	16,288,793.06	20,269,258.29	175,694.64	9,164,694.69	175,694.64	27,393,356.66	13,262,817.37	13,032,336.37
Baltic	136,306.82	624,050.22	-0-	70,467.33	266,512.35	423,377.36	344,440.46	361,559.98
Brandon	1,130,281.86	3,110,460.58	–	259,760.17	896,941.60	3,084,040.67	912,275.24	588,377.61
Colton	129,567.99	292,750.00	19,885.53	–	21,000.00	421,203.52	278,634.91	308,562.14
Crooks	14,994.14	40,296.00	–	–	66,276.81	55,290.14	55,367.48	44,527.32
Dell Rapids	634,640.23	1,324,146.06	24,000.00	296,438.18	47,000.00	1,639,348.11	881,247.87	855,733.39
Garretson	339,849.29	911,619.85	366,000.00	142,621.00	366,000.00	1,108,847.20	516,885.06	407,405.41
Hartford	508,228.87	1,275,250.26	10,000.00	69,288.98	271,000.00	1,453,190.15	809,178.71	870,290.70
Sioux Falls	87,566,213.00	156,557,269.00	4,372,177.00	8,225,567.00	122,757,890.00	117,512,202.00	72,861,489.00	66,017,032.00
Valley Springs	875,784.46	347,146.48	–	533,041.39	319,876.89	370,012.66	156,138.58	578,300.92
49-1 Baltic	730,207.03	919,153.87	170,000.00	341,305.55	170,000.00	1,308,055.35	953,479.61	898,438.89
49-2 Brandon Valley	3,033,603.67	9,995,689.69	444,475.22	1,988,358.55	444,475.22	11,040,934.81	4,658,544.42	4,430,980.74
49-3 Dell Rapids	1,308,536.43	2,508,538.58	155,000.00	775,479.79	155,000.00	3,041,595.12	1,862,110.24	1,895,083.41
49-4 Garretson	976,320.35	2,923,405.69	480,000.00	477,850.08	480,000.00	3,421,875.96	1,176,075.52	1,264,022.66
49-5 Sioux Falls	27,259,068.00	53,960,319.00	621,722.00	21,797,218.00	289,034.00	59,754,857.00	45,974,429.00	49,084,156.00
49-6 Tri-Valley	1,877,261.52	3,576,649.27	933,000.00	755,142.20	933,000.00	4,698,768.59	2,464,220.57	2,275,339.19
49-7 West Central	1,803,864.76	4,575,153.93	416,121.63	893,046.66	416,121.63	5,485,972.03	2,320,987.33	3,004,112.25
MOODY	1,959,210.79	1,292,019.79	–	–	–	3,251,230.58	1,729,071.95	1,411,277.28
Colman	265,182.90	419,720.59	–	47,250.06	170,000.00	467,653.43	550,380.14	535,265.87
Flandreau	1,222,428.61	4,187,474.90	1,169,483.07	359,750.35	515,000.00	5,704,636.23	996,843.85	1,192,358.44
50-1 Colman	741,906.30	1,316,686.28	91,034.43	373,867.79	468,000.00	1,307,759.22	875,413.01	841,207.08
50-2 Egan	413,423.00	444,453.00	8,221.00	192,026.00	–	674,071.00	656,525.00	703,520.00
50-3 Flandreau	1,758,456.99	2,779,704.21	317,045.72	796,098.11	305,000.00	3,754,108.81	2,017,999.09	2,243,645.14
50-4 Hermanson	136,912.03	–	–	55,546.74	–	81,365.29	129,160.65	108,829.14
PENNINGTON	20,434,900.11	11,610,163.93	5,492,310.57	19,052,671.12	48,966.04	18,435,737.45	–	–
Box Elder	1,158,346.57	2,654,667.02	–	321,832.51	1,497,417.50	1,993,764.03	663,923.96	640,505.15
Hill City								
New Under.. od	79,791.35	348,336.47	–	–	–	428,127.82	131,618.90	116,193.27
Rapid City	50,570,134.00	124,538,259.00	31,082,910.00	8,676,747.00	30,712,040.00	166,802,516.00	30,745,811.00	26,553,069.00
Wall	302,528.96	436,501.59	149,339.97	4,583.07	275,000.00	608,787.45	283,084.36	212,154.70
51-1 Douglas	2,284,219.15	9,199,565.49	199,790.53	1,252,928.94	199,790.53	1,031,290.21	5,708,570.83	6,203,285.52
51-2 Hill City	1,370,100.92	–	101,000.00	728,768.83	101,000.00	641,332.09	1,561,082.38	1,379,662.93
51-3 New Underwood	725,280.15	1,350,112.11	180,000.00	239,113.27	180,000.00	1,836,278.99	664,430.32	672,011.28
51-4 Rapid City	23,955,987.87	49,377,220.05	5,717,621.61	2,898,001.11	5,890,000.00	70,262,828.42	37,894,384.29	39,237,411.99
51-5 Wall	–	1,413,985.00	–	–	–	–	1,080,620.00	1,220,385.00

TABLE VII - 7
UNAUDITED FINANCIAL REPORT 1985

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
PERKINS	2,805,967.19	979,204.04		632,860.11		3,152,311.12	1,515,992.84	1,152,554.97
Lemmon	829,476.61	778,138.58			437,000.00	1,170,615.19	1,584,815.21	1,481,695.43
52-1 Bison	978,049.53	1,063,228.10		550,987.58	10,050.00	427,519.58	1,125,494.88	1,130,822.17
52-2 Lemmon	1,506,217.00	2,430,925.00	412,176.00	912,888.00	412,176.00	3,024,254.00	1,871,098.00	1,895,778.00
52-3 Northwest	333,447.20	165,710.21		116,202.69		382,954.69	258,191.94	263,777.27
POTTER	1,975,520.93	1,270,611.84		815,196.60		2,430,936.17	1,153,234.55	1,005,221.55
Gettysburg	391,280.08	2,063,878.72	253,000.00	282,968.68	800,000.00	1,625,190.12	774,669.47	765,489.80
Hoven	346,358.66	723,524.51	45,000.00	6,022.86	45,000.00	1,063,860.31	403,679.37	355,478.56
53-1 Gettysburg	902,863.48	1,807,609.37		902,863.43		1,807,609.37	1,056,967.25	1,043,956.49
53-2 Hoven	955,202.98	1,406,121.77		426,656.65		1,934,668.10	1,242,442.49	1,181,927.21
ROBERTS	1,891,852.84	2,617,061.85		140,859.08		4,368,055.61	2,366,328.00	2,262,304.99
Sisseton	430,314.26	1,107,430.00	803,910.26		228,000.00	2,113,654.52	1,564,863.31	1,654,942.29
Wilmot	78,162.77	384,800.00				462,962.77	223,528.91	220,935.78
54-1 Browns Valley	323,462.00	197,000.00	20,000.00	181,153.00	20,000.00	338,949.00	319,255.00	330,990.00
54-2 Corona	148,557.43	517,256.56				665,813.99	293,956.09	290,215.84
54-3 New Effington	563,964.69	626,982.49		238,562.93		952,384.25	609,758.82	542,379.14
54-4 Rosholt	829,272.96	1,429,562.03		307,145.62		1,951,689.37	792,161.77	785,603.20
54-5 Sisseton	3,441,913.67			1,708,791.07		1,733,122.60	3,724,933.62	3,544,968.45
54-6 Summit	547,751.63	1,694,910.10	35,000.00	204,823.07	35,000.00	2,037,838.66	536,315.82	526,734.33
54-7 Wilmot	1,224,460.01	1,842,368.76		318,975.08		2,747,853.69	1,061,838.41	1,037,239.07
SANBORN	1,820,302.39	970,226.00		941,573.08		2,048,955.31	1,134,914.94	1,114,353.10
Artesian	43,801.46	38,550.00				82,351.46	96,229.91	94,233.54
Letcher	34,070.00	148,100.00			118,117.00	64,053.00	55,218.00	55,840.00
Woonsocket	236,974.25	907,675.00			335,000.00	809,649.25	201,219.54	261,696.30
55-1 Artesian	526,414.17	431,670.08		170,532.48		787,551.77	556,562.33	580,222.71
55-3 Letcher	810,684.85	577,217.81		38,591.00		1,349,311.66	518,523.78	465,019.58
55-4 Woonsocket	504,197.67	708,759.79		213,617.37		999,340.09	694,629.49	777,859.28
SPINK	3,927,677.12			1,799,457.30		2,128,219.82	2,618,969.16	2,724,093.14
Redfield	1,005,816.29	3,140,825.89	244,895.00	243,100.30	211,000.00	3,937,436.88	791,879.58	916,296.70
56-1 Conde	502,957.77	686,795.76		204,492.28		985,261.25	511,637.75	545,367.43
56-2 Doland	720,560.47	1,139,807.61		371,652.56	20,000.00	1,468,715.52	763,849.38	885,084.92
56-3 Northwestern	798,980.95	1,438,425.86		409,730.93		1,827,675.88	979,971.54	969,354.21
56-4 Redfield	1,491,879.46	8,497,445.09		1,054,352.27		8,934,972.28	2,118,489.20	2,486,308.99
56-5 Tulare	432,803.47	990,136.92		259,912.59		1,163,027.80	654,089.17	749,335.10

TABLE VII - 7
UNAUDITED FINANCIAL REPORT - 1985

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
STANLEY	1,830,414.38	1,387,244.22	–	678,206.88	–	2,539,451.72	857,068.63	698,343.93
Fort Pierre	568,724.87			417,726.74	92,424.98	58,573.15	483,841.84	448,147.23
57-1 Stanley County	1,317,901.67	2,362,092.41	190,600.00	542,582.73	190,600.00	3,137,411.35	1,362,640.38	1,636,806.97
SULLY	817,609.98	1,652,292.44	81,148.31	348,645.96	81,148.31	2,121,256.46	1,273,826.61	1,150,141.55
Onida	98,042.06	192,472.97	213,131.05	17,511.31	–	486,134.77	157,601.49	163,084.78
58-1 Agar	594,431.52	391,504.22	–	135,609.82	–	850,325.92	1,434,040.04	456,460.87
58-2 Sully Buttes	1,489,214.10	2,217,316.52	360,000.00	534,178.62	360,000.00	3,172,352.00	1,690,816.46	1,646,895.75
TRIPP	2,626,214.55	2,234,634.96	–	187,569.79	–	4,673,279.72	2,059,682.62	2,186,749.51
Colome								
Winner								
59-1 Colome	766,613.65	1,240,519.22	–	37,508.83	–	1,969,624.03	745,201.29	753,556.49
59-2 Winner	2,726,000.92	3,350,680.79	–	62,827.02	–	6,013,854.69	2,875,942.05	3,225,233.10
TODD	1,414,935.66	838,612.63	–	42,883.74	–	2,210,664.55	739,964.61	709,138.01
Mission								
St. Francis								
66-1 Todd County	3,634,452.05	8,895,105.87	14,915.31	94,589.77	–	12,449,883.46	8,450,775.52	6,688,472.30
TURNER	1,998,076.85	3,004,757.00	–	104,394.01	–	4,898,439.84	1,918,673.23	6,630,149.19
Centerville	233,286.36	368,892.69	344,665.27	177,778.74	90,000.00	679,065.58	304,643.77	308,114.14
Marion	64,057.73	718,906.00	–	–	23,818.75	759,144.98	277,194.23	286,826.43
Parker								
Viborg	200,021.46	748,681.53	–	–	369,369.93	264,261.12	264,261.12	256,370.75
60-1 Centerville	217,563.08	3,385,864.73	11,000.00	–	11,000.00	3,603,427.81	880,320.59	1,045,056.69
60-2 Hurley	674,579.61	551,343.40	–	242,354.23	–	983,568.68	678,461.97	679,087.31
60-3 Marion	292,884.50	1,197,795.04	–	–	210,385.00	1,280,294.54	958,064.73	1,031,526.88
60-4 Parker								
60-5 Viborg	935,280.23	1,538,353.62	30,000.00	385,199.44	30,000.00	2,088,434.41	832,264.46	833,564.62
UNION	4,297,171.82	2,984,239.11	640,000.00	1,761,142.79	640,000.00	5,520,268.14	2,324,113.98	2,289,099.62
Alcester	58,930.24	547,917.38	–	8,589.10	256,369.74	332,888.78	249,790.51	237,219.29
Beresford	1,824,813.05	4,358,512.87	5,136.24	7,839.00	570,000.00	5,610,623.16	2,367,121.22	2,465,973.17
Elk Point	989,669.77	5,487,279.31	–	–	7,070.00	6,476,949.08	1,030,204.58	898,550.20
Jefferson	224,222.75	814,554.31	95,000.00	2,249.75	547,267.93	584,259.38	331,001.83	143,179.48
North Sioux City	901,945.05	768,735.00	75,000.00	828,128.38	363,000.00	66,179.33	425,389.38	417,304.38
61-1 Alcester	1,358,032.10	1,293,042.59	–	497,190.25	118,000.00	2,035,884.44	1,112,964.11	1,104,456.70
61-2 Beresford	1,704,358.81	3,120,660.93	–	653,823.99	–	4,171,195.75	2,042,428.98	2,039,799.20
61-3 Elk Point	1,044,070.73	2,684,280.60	165,000.00	598,443.37	165,000.00	3,133,504.01	1,557,593.14	1,579,656.81
61-4 Greater Hoyt	10,519.50	–	–	–	–	10,519.50	224,098.65	204,807.98
61-5 Greater Scott	160,295.03	–	–	–	–	–	63,139.90	45,116.93
61-6 Jefferson	2,235,393.00	5,438,045.93	–	500,112.87	45,000.00	7,128,326.06	1,761,721.17	1,832,304.33

TABLE VII - 7
UNAUDITED FINANCIAL REPORT - 1985

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
WALWORTH	718,958.86	1,131,048.11	-	945,685.49	-	904,321.48	1,364,688.52	1,262,028.04
Akaska	21,654.59	30,960.00	-	-	-	52,614.59	20,191.63	17,098.42
Glenham	40,895.36	66,785.00	-	68,055.88	-	39,624.48	2,572.00	1,910.34
Java	25,164.79	42,723.01	-	2,054.20	-	65,833.60	34,822.96	31,039.77
Lowry	1,539.93	4,850.00	-	-	4,500.00	1,889.93	4,719.15	5,278.69
Mobridge	1,472,446.00	4,145,704.00	30,000.00	670,934.00	65,000.00	4,912,216.00	1,298,475.00	1,321,718.00
Selby	120,975.05	464,610.71	15,000.00	11,414.85	15,000.00	574,170.91	224,671.25	278,754.89
62-1 Glenham	437,863.15	77,293.58	-	-	-	515,156.73	272,742.20	235,675.82
62-2 Java	413,175.22	351,892.84	-	133,067.98	-	632,000.08	461,302.61	439,547.68
62-3 Mobridge	1,168,166.55	2,051,921.21	-	800,069.12	-	2,420,018.64	2,066,535.99	1,946,160.92
62-4 Selby	627,582.90	1,960,898.25	-	-	-	2,588,483.15	918,681.19	986,032.98
YANKTON	2,561,464.32	3,005,061.28	-	240,268.47	-	5,326,257.13	3,012,464.12	2,738,081.59
Yankton	5,200,799.00	21,745,919.00	1,386,235.00	1,812,245.00	1,517,000.00	25,332,953.00	6,527,959.00	6,510,650.00
63-1 Gayville - Volin	549,242.94	396,905.81	-	247,171.17	-	698,977.58	601,966.79	613,379.40
63-2 Irene	977,535.14	627,818.60	-	384,867.49	-	1,220,486.25	914,466.91	810,484.25
63-3 Yankton	3,752,326.25	25,785,647.92	130,000.00	1,938,363.56	130,000.00	27,599,610.61	6,222,734.76	6,659,255.36
ZIEBACH	583,795.92	1,093,582.00	-	123,101.21	-	1,554,276.71	568,475.33	572,557.49
Dupree								
64-2 Dupree	1,164,774.13	1,459,472.28	10,196.68	490,007.82	-	2,144,435.27	1,453,422.46	1,311,027.17

TABLE VII – 8

COUNTY WARRANTS AND ENCUMBRANCES FOR YEAR ENDING DECEMBER 31, 1985

	Commissioners	Court System	Auditors and Election Expenses	Treasurer	Director of Equalization	States Attorney	Register of Deeds	Veterans Offices	General Government Building
Aurora	40,889.52	21,446.45	40,974.89	41,518.22	36,410.83	31,246.09	32,792.65	2,814.85	38,783.53
Beadle	55,067.21	101,111.43	98,934.41	89,028.29	64,810.59	86,785.69	57,874.46	24,759.99	63,597.89
Bennett	21,680.91	30,931.48	35,538.81	32,777.77	19,091.20	30,578.90	21,590.70	4,025.15	52,169.98
Bon Homme	40,817.91	51,088.53	56,763.32	38,511.75	48,091.68	27,411.77	38,092.21	8,110.88	26,065.78
Brookings	62,456.48	127,061.51	129,733.45	73,894.95	133,203.73	72,265.72	52,687.43	22,354.18	62,109.54
Brown	135,044.88	257,645.12	184,724.22	161,747.29	109,416.52	131,661.36	98,684.57	37,828.12	266,195.20
Brule	34,575.47	93,636.50	54,373.78	41,261.96	43,014.62	44,260.27	37,505.27	8,356.22	70,439.49
Buffalo	11,793.72	8,208.11	22,691.05	21,340.27	12,474.49	12,441.79	19,276.28	2,238.62	8,617.74
Butte	47,279.90	69,404.02	59,354.31	58,635.49	41,973.40	41,037.01	41,701.74	9,053.13	57,760.61
Campbell	41,244.75	9,248.36	40,345.87	38,866.75	31,279.12	27,639.18	23,764.87	1,450.32	25,065.64
Charles Mix	60,471.59	80,225.52	64,466.92	45,448.13	45,728.51	54,184.20	35,563.52	12,810.48	54,351.31
Clark	32,734.00	26,705.18	58,187.74	47,291.63	39,745.26	31,421.96	31,923.36	5,500.47	61,142.77
Clay	30,112.71	105,638.01	59,473.10	59,754.83	42,585.43	52,165.36	46,455.00	12,250.76	42,451.99
Codington	60,434.54	136,969.50	83,687.58	104,016.95	75,502.93	70,325.77	78,215.31	23,318.80	94,545.39
Corson	37,596.94	23,989.26	45,308.08	40,159.87	39,389.58	29,254.74	23,551.19	8,569.11	39,958.49
Custer	43,179.05	49,161.81	76,025.10	53,424.94	55,990.41	52,524.94	41,611.72	5,574.74	40,129.24
Davison	105,578.23	169,591.81	83,680.94	75,827.37	91,510.64	70,259.06	53,185.70	15,955.69	69,628.92
Day	50,383.33	65,876.39	80,909.85	62,366.10	48,137.39	35,503.15	36,080.63	9,299.83	80,439.71
Deuel	42,364.94	29,774.81	62,122.96	34,602.94	36,223.76	37,734.11	28,975.44	1,948.36	49,231.78
Dewey	27,448.84	24,367.91	38,248.27	35,272.31	23,249.08	20,168.57	25,440.05	3,386.38	27,606.74
Douglas	44,455.05	24,402.12	51,357.41	36,399.09	32,702.81	22,781.10	20,640.81	5,678.33	61,243.72
Edmunds	46,837.69	40,413.12	41,603.13	53,518.41	37,129.55	28,354.96	37,794.85	9,236.71	34,500.53
Fall River	27,592.88	103,600.03	91,011.60	80,612.87	49,305.28	60,775.06	43,766.06	16,976.01	59,293.62
Shannon	10,901.94	227.68	15,503.74	12,471.82	10,836.33	6,885.86	11,486.84	9,750.00	–
Faulk	69,498.49	14,883.85	49,762.14	38,438.61	34,508.36	26,754.17	32,907.92	6,953.99	39,706.52
Grant	34,125.08	48,396.62	62,526.07	50,480.69	36,489.67	31,146.59	47,021.03	9,597.03	71,214.62
Gregory	37,325.55	42,902.72	55,309.03	50,932.11	39,350.21	45,284.03	38,736.79	8,673.71	30,888.01
Haakon	14,477.14	23,307.51	44,475.02	44,217.12	20,825.76	30,988.18	28,453.56	4,502.42	32,859.28
Hamlin	40,991.95	26,302.22	29,442.16	31,606.00	26,915.74	28,613.37	30,780.80	2,863.80	30,025.65
Hand	97,459.39	23,503.94	63,763.90	42,614.65	42,722.92	27,048.11	30,069.37	6,998.12	62,525.32
Hanson	53,231.91	14,660.25	33,639.02	32,020.99	32,861.09	24,580.34	23,646.56	4,870.91	20,747.63
Harding	32,622.84	13,164.52	37,009.43	38,759.08	37,155.73	34,477.20	36,259.28	3,276.72	43,442.04
Hughes	–	–	–	–	–	–	–	–	–

TABLE VII – 8

COUNTY WARRANTS AND ENCUMBRANCES FOR YEAR ENDING DECEMBER 31, 1985

	Commissioners	Court System	Auditors and Election Expenses	Treasurer	Director of Equalization	States Attorney	Register of Deeds	Veterans Offices	General Government Building
Hutchinson	33,219.40	61,589.33	55,980.14	54,393.96	49,221.50	38,047.95	41,102.99	8,921.80	60,401.88
Hyde	33,219.19	10,602.10	37,231.41	36,351.41	18,992.56	22,732.80	22,881.67	1,848.87	54,768.19
Jackson	15,319.13	75,377.38	42,222.24	28,925.02	23,550.76	25,521.93	21,644.19	4,047.05	23,678.14
Jerauld	19,579.45	16,336.55	34,234.31	33,978.82	33,241.92	26,069.14	23,351.50	4,354.79	41,262.19
Jones	16,850.78	9,674.85	23,874.65	22,040.70	23,833.86	19,396.05	19,504.78	1,475.19	26,601.26
Kingsbury	46,831.99	42,021.89	57,188.01	50,050.69	36,618.45	32,481.82	39,131.28	10,486.77	43,431.08
Lake	30,547.03	79,048.16	61,136.94	47,033.46	57,258.06	52,248.84	36,200.50	8,771.45	89,778.22
Lawrence	83,814.17	200,477.87	95,876.97	122,986.07	71,673.10	139,515.35	90,542.96	13,449.25	129,331.27
Lincoln	50,196.70	104,911.70	71,005.42	60,228.09	63,075.47	52,125.06	48,086.39	12,278.57	86,259.70
Lyman	28,783.37	17,432.24	50,716.18	49,543.66	35,856.14	31,485.06	26,595.77	4,552.59	32,608.72
McCook	31,936.26	38,110.00	51,323.34	38,889.70	35,327.78	29,075.51	33,797.59	8,660.76	57,053.68
McPherson	37,141.31	18,428.95	38,560.36	35,986.45	34,992.13	25,103.34	23,750.99	9,024.12	44,114.76
Marshall	32,041.52	27,744.63	57,265.69	38,760.69	37,732.69	26,646.31	25,717.80	9,032.47	34,220.15
Meade	53,628.75	217,314.13	79,075.57	98,147.34	57,278.77	89,717.35	79,242.89	3,187.23	90,291.92
Mellette	18,014.91	11,203.62	35,903.32	36,226.60	21,744.75	22,597.84	22,053.43	4,482.17	25,298.68
Miner	28,786.71	21,402.65	37,506.41	38,233.48	33,060.23	27,151.12	26,849.75	7,270.56	42,404.09
Minnehaha	131,686.87	622,890.59	243,040.67	353,210.71	421,420.34	472,540.46	246,130.32	26,304.66	232,048.98
Moody	18,616.17	47,893.67	47,480.07	47,133.32	27,001.22	31,293.80	35,007.66	9,580.93	45,626.05
Pennington	295,518.42	685,763.57	213,553.37	269,222.19	335,279.18	414,725.30	160,324.10	36,962.29	553,382.96
Perkins	25,119.57	48,338.77	49,258.78	43,201.23	34,118.55	31,273.94	31,909.86	6,290.12	63,461.08
Potter	57,328.69	26,350.99	51,770.58	48,608.65	32,973.27	27,904.86	29,512.68	4,633.58	35,269.03
Roberts	43,277.38	80,643.75	69,580.26	67,399.63	82,247.55	56,179.08	40,175.66	28,503.93	76,354.55
Sanborn	40,598.21	13,024.81	53,711.13	39,115.63	30,980.67	25,078.81	21,780.50	4,549.16	33,003.18
Spink	53,135.18	64,463.52	79,646.36	70,156.11	62,401.53	34,970.70	39,898.49	15,471.17	139,880.34
Stanley	19,644.34	24,575.89	37,797.03	36,335.68	33,445.77	31,845.35	26,994.56	2,473.40	44,570.27
Sully	31,049.60	9,836.50	50,591.13	39,761.78	26,800.55	27,892.60	23,816.00	5,348.57	93,474.48
Tripp	30,808.71	78,169.46	66,841.15	58,286.27	41,478.98	52,400.01	43,566.92	8,526.82	54,943.28
Todd	25,391.42	41,325.56	23,567.58	17,960.67	27,634.08	9,334.67	19,364.97	5,267.16	10,569.75
Turner	93,809.55	52,099.20	77,011.20	53,106.77	52,827.09	33,669.66	39,773.47	7,818.65	56,766.66
Union	55,918.46	67,518.68	59,249.37	60,824.75	78,224.31	37,482.01	38,947.30	9,498.62	59,737.51
Walworth	40,860.90	43,054.28	55,622.69	42,181.69	35,548.52	37,114.05	37,367.08	8,964.26	55,739.70
Yankton	38,124.34	145,369.27	54,645.64	67,583.58	42,590.37	58,556.37	52,566.40	8,398.18	33,752.00
Ziebach	14,304.84	11,309.84	28,439.40	22,848.78	17,101.69	20,326.64	18,776.89	698.36	21,066.76
TOTALS	3,065,978.15	4,874,150.69	4,041,854.67	3,796,532.83	3,454,164.46	3,389,071.39	2,693,903.31	610,227.27	4,206,889.14

TABLE VII – 8

COUNTY WARRANTS AND ENCUMBRANCES FOR YEAR ENDING DECEMBER 31, 1985

	Insurance and Bonds	Sherriff - Jail and Law Enforcement	Coroner	Civil Defense	County Nurse	Public Welfare	County Extension	Care of Poor	Mentally Handicapped
Aurora	31,917.42	101,600.57	125.00	16,048.03	18,097.36	–	19,215.33	22,389.50	7,121.70
Beadle	15,408.00	296,375.05	2,392.29	23,513.00	26,896.64	1,574.12	58,670.71	188,173.42	23,881.06
Bennett	97,250.04	202,915.19	–	2,940.23	–	4,467.92	11,226.85	9,680.59	4,322.80
Bon Homme	49,294.35	110,738.38	378.48	8,457.33	19,906.88	1,555.49	31,993.97	80,942.44	15,022.22
Brookings	–	321,561.24	2,318.40	30,327.97	59,609.44	522.84	72,649.10	153,741.16	20,811.11
Brown	–	661,494.11	7,622.74	45,064.42	75,784.69	3,771.30	54,479.75	304,653.26	31,506.15
Brule	4,675.15	204,291.03	250.00	8,486.47	26,151.06	633.00	20,940.91	19,118.48	4,022.42
Buffalo	–	43,519.49	–	2,023.21	–	401.76	–	29,512.77	2,160.00
Butte	112,955.50	168,218.26	3,132.01	10,407.57	21,931.73	3,059.94	19,660.81	51,886.05	5,875.43
Campbell	9,156.12	35,654.18	250.00	2,834.96	–	284.13	18,688.41	13,972.67	4,302.82
Charles Mix	40,537.22	227,144.51	822.52	16,110.16	–	890.62	35,268.00	51,308.86	25,101.20
Clark	15,817.00	68,069.03	763.60	1,150.52	21,363.66	886.66	28,536.80	47,869.23	4,978.70
Clay	5,442.00	136,634.51	359.40	7,592.10	21,499.12	852.34	35,740.41	69,356.65	12,316.43
Codington	50,947.54	291,936.37	6,374.00	8,000.00	35,377.19	3,330.54	33,685.51	343,782.13	21,016.98
Corson	–	78,952.41	891.41	3,825.91	–	496.37	22,349.80	24,353.03	6,776.85
Custer	–	305,697.65	1,007.48	7,315.65	15,077.33	326.68	19,103.40	57,936.80	11,881.64
Davison	58,254.64	290,878.18	833.23	20,763.00	31,584.81	–	29,748.55	199,795.76	19,595.07
Day	–	113,143.30	3,139.55	7,298.51	29,415.91	2,775.55	22,488.84	34,036.95	9,120.00
Deuel	38,069.00	186,055.82	–	6,136.16	19,047.68	144.85	29,601.88	67,206.14	6,816.68
Dewey	4,000.00	52,641.02	425.64	4,038.35	–	965.37	14,325.47	63,394.87	–
Douglas	5,830.00	80,875.57	777.57	5,908.35	20,418.24	197.33	17,440.45	38,195.52	3,905.28
Edmunds	48,247.65	141,503.86	55.60	4,591.30	23,890.52	655.03	20,304.00	10,926.49	9,503.48
Fall River	54,343.50	241,174.70	1,192.22	5,352.00	19,159.25	507.11	23,674.94	28,274.41	12,828.26
Shannon	2,473.84	27,707.70	843.50	200.00	–	92.93	701.60	1,548.61	11,223.40
Faulk	–	133,208.92	163.00	720.00	16,557.70	539.19	–	8,162.68	4,366.51
Grant	19,445.17	153,916.48	496.77	6,542.73	22,545.80	1,096.90	30,686.06	26,067.77	13,157.13
Gregory	31,595.16	98,382.51	539.00	7,024.46	22,047.04	3,348.21	30,770.55	25,294.61	7,919.28
Haakon	30,509.82	44,862.32	–	–	–	1,801.84	8,796.16	3,372.50	4,122.57
Hamlin	10,054.08	59,118.37	1,284.55	3,426.87	28,555.41	859.37	24,583.74	9,134.09	3,343.56
Hand	–	83,717.08	90.00	1,135.00	21,759.10	3,148.45	32,919.56	21,628.43	3,126.06
Hanson	–	46,030.04	114.00	6,485.00	17,352.50	–	20,924.23	33,808.89	360.00
Harding	22,696.32	51,322.55	773.67	539.81	–	–	12,843.44	4,955.49	–
Hughes	–	–	–	–	–	–	–	–	–

TABLE VII – 8

COUNTY WARRANTS AND ENCUMBRANCES FOR YEAR ENDING DECEMBER 31, 1985

	Insurance and Bonds	Sherriff - Jail and Law Enforcement	Coroner	Civil Defense	County Nurse	Public Welfare	County Extension	Care of Poor	Mentally Handicapped
Hutchinson	18,343.35	66,302.37	135.00	7,000.00	–	3,609.71	29,604.48	63,447.89	11,399.62
Hyde	–	35,524.27	689.70	2,628.36	–	–	21,029.20	3,562.62	2,938.80
Jackson	9,968.90	57,182.63	132.60	1,654.26	–	1,304.05	8,207.40	13,729.80	1,110.82
Jerauld	–	46,524.90	68.50	1,000.00	20,558.19	622.42	17,313.18	6,628.11	7,631.94
Jones	57,657.39	32,209.72	40.00	1,200.00	–	200.00	13,289.41	11,240.52	720.00
Kingsbury	36,137.00	90,766.61	–	4,330.85	23,573.42	754.61	29,765.31	33,176.19	1,061.98
Lake	–	213,442.59	4,280.48	17,624.41	33,713.77	7,374.25	34,576.24	71,848.94	–
Lawrence	117,743.64	612,790.70	4,596.98	29,570.06	34,212.00	590.57	39,030.96	40,730.50	34,611.51
Lincoln	20,000.00	115,265.74	1,652.20	8,290.07	29,243.77	2,918.28	33,674.84	76,328.09	14,480.37
Lyman	15,948.64	97,627.10	200.00	–	22,366.18	94.58	20,301.66	25,755.55	6,190.02
McCook	42,903.13	119,293.70	222.20	8,670.36	15,003.88	655.84	26,318.19	36,310.91	6,130.25
McPherson	26,890.30	36,101.62	–	725.38	14,619.24	980.10	20,756.63	27,856.68	5,038.44
Marshall	8,232.00	137,697.00	1,797.95	2,795.00	17,084.20	2,212.31	24,024.72	43,129.00	–
Meade	81,260.98	368,359.35	3,947.01	9,136.88	40,031.34	803.54	29,819.18	41,980.52	7,466.30
Mellette	32,668.00	45,214.60	810.48	–	–	2,194.97	16,388.42	2,518.71	1,980.00
Miner	–	70,294.54	530.00	7,098.73	20,272.72	484.58	16,551.15	5,771.38	1,788.38
Minnehaha	65,452.66	1,246,527.13	22,715.05	148,672.58	103,500.00	769,701.45	102,249.44	340,152.36	59,040.00
Moody	20,291.99	102,978.00	363.17	5,748.11	25,867.18	900.33	35,287.31	65,578.05	4,979.48
Pennington	–	2,400,677.97	16,873.23	83,356.12	–	1,775.22	50,528.48	486,138.67	137,058.81
Perkins	–	88,018.99	–	1,784.76	15,217.63	2,461.89	21,761.63	8,620.23	2,192.72
Potter	–	100,483.52	253.00	5,683.52	22,753.67	–	23,863.07	12,071.15	–
Roberts	–	117,650.22	1,962.40	13,821.18	31,820.16	6,487.66	35,806.53	110,000.00	5,453.34
Sanborn	–	45,606.44	279.39	6,698.85	20,923.13	449.67	21,256.43	35,479.14	4,682.67
Spink	–	239,841.87	1,021.09	3,907.08	31,248.18	12,288.80	41,224.71	70,641.07	11,787.26
Stanley	2,360.22	62,304.04	50.25	7,106.70	17,355.95	1,023.70	19,945.41	11,773.19	1,251.60
Sully	9,611.00	52,839.03	257.50	6,950.00	23,195.24	–	18,886.26	8,614.94	1,200.00
Tripp	18,485.00	134,355.87	4,540.90	5,840.99	15,363.11	116.51	20,983.13	9,970.84	7,658.68
Todd	33,177.18	30,182.89	113.20	3,209.20	–	804.66	13,449.79	9,426.82	8,236.42
Turner	25,510.76	60,675.04	412.00	10,260.06	16,121.35	1,296.33	32,383.12	87,193.09	9,371.38
Union	11,442.00	163,939.68	–	11,251.09	13,951.13	–	–	63,316.71	17,644.32
Walworth	64,991.00	83,294.13	1,221.00	2,281.55	22,100.05	423.17	31,032.57	49,775.99	4,968.74
Yankton	8,668.50	154,974.84	997.22	12,934.50	35,906.07	358.80	47,436.32	115,463.13	23,697.91
Ziebach	57,535.89	26,148.63	328.40	4,537.86	9,821.12	1,304.45	10,190.61	1,529.87	5,101.44
TOTALS	1,544,199.25	12,314,436.13	107,834.53	710,057.58	1,289,851.74	863,378.29	1,708,955.01	4,034,240.91	717,357.99

TABLE VII – 8

COUNTY WARRANTS AND ENCUMBRANCES FOR YEAR ENDING DECEMBER 31, 1985

	Road and Bridge	Snow Removal	Highway Bridge Reserve	14% and Secondary Road	Weed Control	Public Library	Miscellaneous	Revenue Sharing	Total
Aurora	499,878.79	64,059.54	92,533.54	–	24,792.14	–	218,876.31	*	1,403,532.26
Beadle	1,113,080.89	88,640.66	35,305.56	–	13,287.43	2,000.00	234,542.31	*	2,765,711.10
Bennett	340,285.16	112,328.31	–	–	14,546.09	22716.95	63,922.42	*	1,134,987.45
Bon Homme	550,418.36	32,967.34	64,247.79	246,182.63	26,225.50	–	32,605.73	332,500.00	1,937,390.72
Brookings	868,877.10	59,737.37	–	–	30,775.68	38,000.00	284,747.47	*	2,679,445.87
Brown	2,709,079.33	207,540.31	–	–	23,608.05	68,510.84	1,070,608.95	*	6,646,671.18
Brule	503,155.38	–	1,144.77	–	22,799.56	–	136,315.34	91,307.42	1,470,714.57
Buffalo	105,284.53	1,638.00	–	11,862.00	6,646.79	–	6,605.56	31,895.25	360,631.43
Butte	544,724.61	53,849.80	–	–	8,138.05	–	125,634.44	*	1,555,673.81
Campbell	368,586.27	–	–	–	7,958.12	–	87,717.65	25,375.10	813,685.29
Charles Mix	741,533.78	78,778.98	80,000.00	–	11,255.42	–	54,515.91	*	1,816,517.36
Clark	667,253.51	11,991.58	117,500.00	–	16,664.04	–	51,895.58	115,393.55	1,504,785.78
Clay	712,183.94	–	50,000.00	–	5,058.45	–	109,002.98	42,658.07	1,659,583.59
Codington	1,002,444.02	62,095.48	32,417.13	–	31,621.22	–	288,237.60	242,429.12	3,180,711.60
Corson	422,494.77	56,303.99	26,549.24	35,857.10	9,626.94	–	25,499.71	63,347.23	1,065,030.02
Custer	702,975.31	36,702.46	–	236,918.99	49,451.65	17,878.06	179,266.90	67,513.31	2,126,675.26
Davison	868,317.13	–	100,000.00	–	24,063.15	–	259,759.73	125,288.35	2,764,099.96
Day	521,720.29	46,202.63	108,301.94	–	10,429.92	–	117,956.25	201,856.05	1,696,882.07
Deuel	557,431.66	61,479.32	110,000.00	–	26,164.94	–	41,906.59	99,994.10	1,573,033.92
Dewey	259,986.67	21,290.85	18,380.78	–	187.16	20,950.52	36,161.67	*	721,936.52
Douglas	440,207.53	18,488.03	40,659.87	–	13,553.79	–	40,641.87	73,326.41	1,100,086.25
Edmunds	487,629.66	28,808.54	–	–	3,997.77	–	215,854.78	*	1,325,357.63
Fall River	601,221.55	1,794.20	7,700.00	–	17,278.83	1,700.00	121,969.78	35,535.06	1,706,639.22
Shannon	93,979.96	–	–	–	9,608.78	–	74,783.19	5,000.00	306,227.72
Faulk	516,836.30	15,000.00	34,398.00	9,441.67	12,811.67	34,928.79	60,970.33	68,275.33	1,229,824.14
Grant	655,999.25	122,303.87	–	–	22,747.09	94,758.35	209,696.41	130,000.00	1,900,457.18
Gregory	685,411.46	65,382.45	167,630.08	61,347.62	13,459.46	–	95,815.76	161,960.81	1,827,330.82
Haakon	420,245.01	22,503.18	10,446.83	3,060.07	2,894.82	3,853.80	10,600.34	47,263.83	858,439.08
Hamlin	656,049.17	55,380.89	3,628.23	–	17,155.89	20,314.04	50,806.78	120,482.83	1,311,719.56
Hand	687,921.07	54,459.49	67,626.77	59,187.82	9,140.60	52,191.08	1,302,559.41	72,107.78	2,869,423.42
Hanson	531,903.29	–	–	–	11,656.17	14,467.00	11,421.24	44,133.89	978,914.95
Harding	367,512.23	37,837.07	–	89,751.84	24,387.91	22,950.00	740,520.98	*	1,652,258.15
Hughes	–	–	–	–	–	–	–	–	–

TABLE VII – 8

COUNTY WARRANTS AND ENCUMBRANCES FOR YEAR ENDING DECEMBER 31, 1985

	Road and Bridge	Snow Removal	Highway Bridge Reserve	14% and Secondary Road	Weed Control	Public Library	Miscellaneous	Revenue Sharing	Total
Hutchinson	1,572,447.00	13,054.91	–	–	36,726.14	–	44,477.67	*	2,270,427.09
Hyde	166,844.65	29,793.00	296.12	51,779.04	2,274.13	21,146.75	41,711.12	37,017.07	655,863.03
Jackson	319,696.05	–	–	81,058.75	–	19,031.53	20,736.94	2,711.60	796,811.17
Jerauld	315,314.34	12,495.15	126,649.73	–	7,543.81	–	66,606.98	59,762.38	921,128.24
Jones	223,664.87	32,909.46	–	4,464.94	–	581.18	29,908.44	*	571,338.05
Kingsbury	748,630.31	87,500.26	132,500.00	–	19,122.40	–	27,667.86	106,639.43	1,699,868.21
Lake	919,470.59	58,599.87	–	–	10,784.70	4,452.69	152,850.07	*	1,991,041.26
Lawrence	1,054,873.60	149,577.72	124,103.00	–	24,060.58	164,367.77	367,948.68	–	3,746,475.28
Lincoln	997,008.53	40,242.50	84,870.48	–	37,687.13	2,450.00	211,210.55	134,881.93	2,358,371.58
Lyman	415,977.70	9,056.49	26,081.60	27,177.76	46,860.10	–	71,521.34	110,711.10	1,173,443.55
McCook	636,049.68	33,164.64	–	–	7,657.27	–	104,702.88	*	1,361,257.55
McPherson	832,812.69	22,852.99	–	–	15,766.50	–	61,374.23	*	1,332,877.21
Marshall	396,029.29	100,232.10	120,000.00	–	9,389.37	–	281,190.31	196,063.00	1,629,038.20
Meade	730,373.98	100,000.00	–	–	19,700.27	11,189.22	315,423.22	*	2,527,375.74
Mellette	136,373.18	6,068.70	–	110,493.77	–	–	51,879.98	44,882.00	648,998.13
Miner	427,991.78	52,087.10	–	–	9,720.07	–	52,091.91	*	927,347.34
Minnehaha	2,182,778.37	–	88,041.70	–	24,814.45	205,353.70	4,304,177.61	*	12,414,650.10
Moody	580,087.33	7,789.65	258.73	–	27,788.03	12,416.93	87,162.24	124,147.86	1,411,277.28
Pennington	1,826,957.10	180,000.00	424,888.00	355,735.00	44,371.94	–	1,831,463.22	*	10,804,555.14
Perkins	519,889.77	38,408.92	–	–	25,193.71	–	65,980.34	*	1,122,442.49
Potter	313,016.30	428.70	–	106,432.67	6,482.42	34,836.02	47,182.38	5,237.76	993,076.51
Roberts	986,062.68	119,465.80	150,000.00	–	35,825.73	–	92,900.41	133,584.71	2,385,262.61
Sanborn	476,408.97	64,336.14	82,613.06	–	23,847.14	–	57,901.41	79,968.99	1,182,293.53
Spink	1,075,533.48	127,639.27	263,778.88	–	39,177.85	–	199,448.03	*	2,677,560.97
Stanley	211,156.24	–	–	–	50.00	–	101,846.34	*	693,914.93
Sully	445,615.13	56,891.08	40,150.92	94,655.98	330.50	21,821.29	60,295.55	*	1,149,888.63
Tripp	923,774.49	77,183.60	248,805.76	2,061.50	31,735.33	–	54,904.06	173,988.45	2,164,789.82
Todd	274,514.59	13,911.00	18,337.60	–	5,693.66	–	68,455.21	67,583.00	727,511.08
Turner	524,821.21	7,702.57	123,952.59	118,522.10	5,680.11	–	68,150.90	250,000.00	1,808,934.86
Union	813,294.60	114,798.05	220,632.29	27,508.16	12,625.19	750.00	210,523.00	*	2,149,077.23
Walworth	394,539.02	52,277.15	–	82,313.32	10,524.81	–	108,510.62	*	1,265,106.29
Yankton	939,780.11	10,910.94	236,086.69	153,944.00	29,377.16	–	364,317.44	101,641.81	2,738,081.59
Ziebach	117,308.31	18,949.50	–	95,757.61	699.91	–	28,324.14	29,781.24	562,192.18
TOTALS:	42,703,723.92	3,055,891.60	3,680,517.68	2,065,514.34	1,093,906.49	913,616.51	16,014,265.05	3,856,245.82	126,806,654.75

* – Revenue Sharing - due to new reporting procedures, these funds included in activity where used.

SECTION VII

SOUTH DAKOTA LAND STATISTICS

South Dakota ranks 16th among the fifty states in total area. South Dakota has a total surface area of 77,116 square miles (49,354,248 acres). The total surface area of the state is composed of 75,952 square miles (48,609,280 acres) of land and 1,164 square miles (744,960 acres) of inland water.1/

There are several units of government as well as private concerns that own the land within South Dakota. Statistics are presented as to federal and state ownership of lands in South Dakota. Statistics as to county, township, and municipal ownership of lands in the state are not readily available, and, therefore, cannot be presented. Private ownership of lands in the state is presented in two categories: Indian and non-Indian.

TABLE IX – 1
Federally Owned Land in South Dakota by Agency
as of Fiscal Year 1982

Agency	Acres Owned
Agricultural Research Service	10.0
Energy Research & Development Administration	10.0
Forest Service	1,997,777.2
Western Area Power Administration	602.9
General Services Administration	15.3
Health Services Administration	52.5
Office of Coal Research	10.0
Fish and Wildlife Service	130,313.8
Geological Survey	318.7
Bureau of Indian Affairs	1,762.0
Bureau of Land Management	277,212.0
National Park Service	196,225.5
Bureau of Reclamation	24,069.8
United States Postal Service	197.3
Federal Aviation Administration	341.9
Veterans Administration	485.3
Air Force	2,886.0
Department of the Army	7.0
Corps of Engineers	519,685.8
Tennessee Valley Authority	183.4
TOTAL	3,152,166.4

Source: Public Land Statistics 1983

1/ Bureau of Land Management, United States Department of the Interior, Public Land Statistics 1983, (Washington, D. C.; U. S. Government Printing Office, 1983, p 2).

TABLE IX – 2
STATE OWNED LAND IN SOUTH DAKOTA BY AGENCY

Agency	Acres Owned
Game, Fish and Parks	234,134
Military and Veterans Affairs	822
Charities and Corrections	3,281
Board of Regents	19,195
School and Public Lands	849,140
Department of Transportation (Highway & Railroad Right of Way & fee title lands only)	157,000
Total	1,263,572

Source: Individual Agencies

TABLE IX – 3
PRIVATELY OWNED LAND IN SOUTH DAKOTA, INDIAN AND NON-INDIAN

Ownership	Acres
Tribal Trust	2,638,573[1/]
Allotted Trust	2,456,043[1/]
U. S. Government under Jurisdiction of BIA	1,876[1/]
Total Indian Owned Land	5,096,492[1/]
Privately Owned Agricultural Land Only	39,941,670[2/]
Total	50,075,652

Source: 1/ United States Department of the Interior, Bureau of Indian Affairs
2/ 1984 South Dakota Real Estate Summary Report (PT68)

Tables IX-1, IX-2 and IX-3 show public and private ownership of 49,453,900.4 acres of land in South Dakota.

The State of South Dakota has reserved the mineral rights on 2,224,478.67 acres of rural credit land and 2,982,169.01 acres of common school land.

The land in South Dakota serves various purposes. Those purposes are of interest to many of South Dakota's citizens. The following table shows a general breakdown of those purposes.

TABLE IX – 4
NON FEDERAL AND FEDERAL ACRES

	Acres	Percent
NON FEDERAL ACRES		
Cropland	16,947,200	35.0%
Pasture and Range	25,489,100	53.0%
Forest	561,600	1.0%
Other	1,255,900	2.9%
TOTAL NON FEDERAL ACRES	45,761,800	94.9%
FEDERAL ACRES		
Federal	2,823,376	5.0%
TOTAL FEDERAL ACRES	2,823,376	5.0%
TOTAL NON FEDERAL AND FEDERAL ACRES	45,585,176	99.9%

Source: Preliminary Information – 1982 Soil Conservation Service "Natural Resources Inventory" (published April, 1984)

PROPERTY TAX REPLACEMENT DISTRIBUTION
FISCAL YEAR 1986

County	First Half	Second Half	Total
Aurora	$191,098	$191,096	$382,194
Beadle	612,432	612,431	1,224,863
Bennett	132,896	132,894	265,790
Bon Homme	283,075	283,074	566,149
Brookings	599,557	599,555	1,199,112
Brown	1,172,154	1,172,153	2,344,307
Brule	252,896	252,895	505,791
Buffalo	55,935	55,933	111,868
Butte	228,784	228,783	457,567
Campbell	145,186	145,185	290,371
Charles Mix	388,008	388,006	776,014
Clark	255,486	255,485	510,971
Clay	260,925	260,924	521,849
Codington	528,818	528,816	1,057,634
Corson	181,860	181,858	363,718
Custer	126,271	126,269	252,540
Davison	485,610	485,608	971,218
Day	298,170	298,169	596,339
Deuel	251,446	251,445	502,891
Dewey	122,395	122,393	244,788
Douglas	215,548	215,547	431,095
Edmunds	232,690	232,688	465,378
Fall River	210,612	210,610	421,222
Shannon	55,202	55,202	110,404
Faulk	189,737	189,736	379,473
Grant	288,072	288,070	576,142
Gregory	261,781	261,780	523,561
Haakon	136,913	136,911	273,824
Hamlin	199,261	199,260	398,521
Hand	337,427	337,426	674,853
Hanson	167,006	167,004	334,010
Harding	166,086	166,084	332,170
Hughes	312,078	312,077	624,155
Hutchinson	433,864	433,862	867,726
Hyde	$116,418	$116,417	$232,835
Jackson	115,171	115,168	230,339
Jerauld	181,738	181,736	363,474
Jones	98,810	98,809	197,619
Kingsbury	301,856	301,854	603,710
Lake	302,230	302,228	604,458
Lawrence	337,114	337,113	674,227
Lincoln	337,253	337,252	674,505
Lyman	187,836	187,834	375,670
McCook	270,457	270,456	540,913
McPherson	243,310	243,308	486,618
Marshall	221,116	221,115	442,231
Meade	296,964	296,963	593,927
Mellette	102,346	102,345	204,691
Miner	179,819	179,817	359,636
Minnehaha	2,544,249	2,544,248	5,088,497
Moody	263,556	263,555	527,111
Pennington	928,194	928,193	1,856,387
Perkins	270,678	270,676	541,354
Potter	187,210	187,209	374,419
Roberts	385,195	385,194	770,389
Sanborn	158,320	158,319	316,639
Spink	415,212	415,211	830,423
Stanley	81,945	81,943	163,888
Sully	123,547	123,545	247,092
Todd	138,213	138,211	276,424
Tripp	380,954	380,953	761,907
Turner	367,225	367,224	734,449
Union	313,080	313,078	626,158
Walworth	231,532	231,531	463,063
Yankton	426,972	426,970	853,942
Ziebach	84,301	84,300	168,601
TOTAL	$20,372,100	$20,372,004	$40,744,104